



Salem, New Hampshire Town Report 2014



# ***ABOUT THE COVER***

## ***Traveling Vietnam Memorial Wall***

In October 2014, the Town of Salem, New Hampshire had the distinct honor and privilege of hosting the Traveling Vietnam Memorial Wall. The Traveling Vietnam Memorial Wall that came to Salem was an 80% replica of the permanent Wall in Washington, DC. Fully assembled the Wall stands 8 feet tall at its highest point and is 360 feet long. Putting the Wall together took several hours and many volunteers.

In addition to the presence of the Vietnam Memorial Wall, there were many other exhibits to see that honored Veterans of other wars, including World War I & II and more recently the Gulf War/War On Terrorism. As attendees walked through the exhibits, they had an opportunity to quietly reflect on personal experiences. Although there were specific times for the various ceremonies, speakers, and events during the five days the Wall was here, the exhibit was open to anyone 24 hours per day.

The Wall stood proudly at Grant Field at Salem High School from October 15<sup>th</sup> to October 19<sup>th</sup>, 2014. During that time, it was estimated that more than 11,000 people attended the event. Many who attended were Veterans and active military families. Others were state and local officials, visitors young and old, as well as a number of school children of all ages. Still, there were many who attended not because they had family or friends in the military, but just because they wanted to experience the sheer magnitude of this meaningful event to honor the fallen.

The Town of Salem would like to express its sincere gratitude to all who donated their time and resources to bring the Traveling Vietnam Memorial Wall to Salem. A special thank you to Patrick Hargreaves (pictured on the back cover) who organized and chaired this event. Through the generosity of others, the Town of Salem was able to experience a very moving, humbling, and reflective event.

# TOWN OF SALEM, NEW HAMPSHIRE



*The Gateway to New Hampshire*

## ANNUAL REPORT For the Year 2014

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# DEDICATION

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## Fire Captain Stephen J. McKenna Dedication

The Town of Salem dedicates this year's annual report to Fire Captain Stephen J. McKenna who passed away this year after a long arduous battle with cancer.

As a young man, Stephen J. McKenna was raised here in Salem and graduated from Salem High School before marrying his high school sweetheart Nancy Girard. He began his fire service career in Goffstown, NH as a call firefighter. In 1995, Stephen was offered and accepted a position as a full-time firefighter in Keene, NH where he eventually was promoted to Fire Lieutenant. In 2003, Stephen McKenna agreed to start over again as a new probationary firefighter back here in Salem. Once settled at Salem Fire, he quickly climbed the ranks earning promotions to Fire Lieutenant, Station Officer and finally as a Fire Captain serving as shift commander. Additionally, Stephen was very active as a Senior Instructor at the New Hampshire Fire Academy serving as their Technical Rescue Program Coordinator. He was also very proud to be a member of Massachusetts Task Force 1, Urban Search and Rescue Team.

Stephen loved being a firefighter. He loved the job. He loved going to work and had a special relationship with all of his personnel. He touched so many lives serving as a firefighter, paramedic, fire officer, fire instructor, technical rescue specialist and of course as a husband, father, brother and dear friend to so many.



On March 18, 2014, our brother Captain Stephen J. McKenna was called home. Although gone, we cherish the many fond memories we have of this selfless public servant. We find strength and great comfort knowing he now enjoys eternal rest, and the rich rewards he surely earned, while serving his fellow man.

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# Town Officials

## Board of Selectmen 3-year terms

*Elected terms expire in March*

Patrick M. Hargreaves, <i>Chair</i>	2016
Everett P. McBride, <i>Vice-Chair</i>	2015
Stephen F. Campbell, <i>Secretary</i>	2017
James S. Keller	2015
Michael J. Lyons	2017

## Budget Committee 3-year terms

*Elected terms expire in March*

Dane Hoover, <i>Chair</i>	2015
Paul Welch	2016
Steven Plante	2017
Robert Bryant	2015
Paul Huard	2015
Shannon Bettencourt	2017
Martha Spalding	2016
Stephen Campbell, <i>Selectmen Rep.</i>	
Michael Carney, <i>School Board Rep.</i>	
Barry Pietrantonio ( <i>term ended 2014</i> )	

## Conservation Commission 3-year terms

*Appointed terms expire in April*

William Dumont, <i>Chair</i>	2015
Joan Blondin	2015
Thomas Campbell	2017
Linda Harvey	2017
Stephanie Tetreault	2016
Larry Weil	2016
Darlene Eden, <i>Alternate</i>	2015
Ruth Tanner Isaks, <i>Alternate</i>	2017
Everett P. McBride, Jr., <i>Selectmen Rep.</i>	

## Council on Aging 3-year terms

*Appointed terms expire in April*

Russell Ingram, <i>Chair</i>	2017
Linda Cignoni,	2015
Lawson Brouse	2016
Robert Dennis	2016
Carol Gray	2015
Paula McGillivray	2017
David Thompson	2016
Patrick M. Hargreaves, <i>Selectmen Rep.</i>	
Josephine Simard, ( <i>Resigned 2014</i> )	
Paul Carlton, ( <i>Term ended 2014</i> )	

## Historic District Commission 3-year terms

*Appointed terms expire in April*

Beverly Glynn, <i>Chair</i>	2017
Cynthia Brown	2015
Kathryn Burke	2016
Patricia Good	2015
Elizabeth Roth	2015
Stephen F. Campbell, <i>Selectmen Rep.</i>	

## Housing Authority 5-year terms

*Appointed terms expire in April*

Kenneth Akerley, <i>Chair</i>	2015
Frank Grzasko	2019
Virginia Consoli	2016
Georgette Smith	2017
Gwendolyn Brainerd, <i>Resident Commissioner</i>	2018

## Kelley Library Trustees 3-year terms

*Elected terms expire in March*

Martha Breen, <i>Chair</i>	2016
Kathleen Norton	2017
Cindy Jury	2015
Annette Cooke ( <i>resigned in 2014</i> )	

## Museum Committee 3-year terms

*Appointed terms expire in April*

Jeffrey Barraclough, <i>Chair</i>	2015
Kathryn Burke	2016
Beverly Glynn	2017
Patricia Good	2015
Ann Leclair	2015
Dan Zavisza	2016
Stephen F. Campbell, <i>Selectmen Rep.</i>	

## Planning Board Staggered terms

*Elected/Appointed terms expire in March*  
*Alternates expire in April*

Ed DeClercq, <i>Chair</i>	2016
Ronald Belanger	2017
Paul Pelletier	2015
Linda Harvey	2016
Jane Lang	2017
Phyllis O'Grady	2015
George D. Perry, <i>Appointed Alternate</i>	2015
Laurel Redden, <i>Appointed Alternate</i>	2016
Christopher Capozzi, <i>Appointed Alternate</i>	2015
James S. Keller, <i>Selectmen Rep.</i>	
Michael Lyons, <i>Selectmen Rep.</i>	
Robert Campbell, ( <i>term ended 2014</i> )	

## Recreation Advisory Committee 3-year terms

*Appointed terms expire in April*

Aaron Krukowski, <i>Chair</i>	2016
Patricia Good	2016
James KocZat	2015
Richard Murray	2017
Michael Pucci	2016
Kevin Richard	2017
Gary Schmottlach	2015
Thomas Woelfel	2017
Vacancy	2015
Michael Carney, Jr., <i>School Board Rep.</i>	
Patrick M. Hargreaves, <i>Selectmen Rep.</i>	

# Town Officials

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## **Supervisors of the Checklist                      6-year terms**

*Elected terms expire in March*

Melissa Sorcinelli, <i>Chair</i>	2018
Patricia Frydryck	2020
Sheila Murray	2016

## **Trustees of the Trust Funds                      3-year terms**

*Elected term expires in March*

Tom Linehan, <i>Chair</i>	2016
Susan Covey	2015
Russell Frydryck	2017

## **Zoning Board of Adjustment                      3-year terms**

*Elected terms expire in March*

Gary Azarian, <i>Chair</i>	2015
Steven Diantgikis	2015
Bernie Campbell	2017
Robert Uttley	2017
Arthur Nobrega	2016
Zachary Azarian, <i>Appointed Alternate</i>	2015
Olga Guza, <i>Appointed Alternate</i>	2016
George Perry, <i>Appointed Alternate</i>	2017
Michael Smith, <i>Appointed Alternate</i>	2017
Bonnie Wright, <i>Appointed Alternate</i>	2016

## **Tax Collector**

Cheryl-Ann Bolouk

## **3- year elected term**

March 2017

## **Town Clerk**

Susan Wall

## **3- year elected term**

March 2017

## **Moderator**

Christopher Goodnow

## **2-year elected term**

March 2015

## **Treasurer**

John Sytek

## **3-year elected term**

March 2017

## **NH State Representatives - District 8**

*Terms End November 2016*

Charles W. Morse, *State Senator – District 22*

Gary S. Azarian

Arthur E. Barnes

Ronald J. Belanger

Fred Doucette

Robert J. Elliott

John J. Manning

Anne K. Priestley

Joe Sweeney

John Sytek

Board of Selectmen  
and  
Town Manager

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# BOARD OF SELECTMEN



*Seated: Everett P. McBride, Jr., (Vice-Chair), Patrick M. Hargreaves (Chair), James S. Keller  
Standing: Stephen F. Campbell (Secretary), Michael J. Lyons*

2014 was again a very busy and successful year for the Town of Salem. With the economy beginning to show signs of improvement, development activity began to expand throughout Town. The \$4.65 road program continues to address roads needing improvement across Town, improving the overall conditions of our roads.

A very special event occurred this past October. With the assistance of many organizations, the Vietnam Memorial Wall came to Salem. Thousands of people came to Grant Field to view the Memorial Wall and pay their respects. I would like to thank the hundreds of volunteers who gave their time for this very worthy cause.

In 2015 Salem will continue to use technology whenever possible to improve our customer's access to Town services. The long awaited ability to pay property taxes and utility bills online will be available in June. New building permit software will be launched in the first quarter of 2015 allowing property owners and contractors to apply for permits and schedule inspections online rather than having to come to the Town Offices.

On behalf of the Board of Selectmen, thank you for supporting the Town's efforts over the past year. The Board looks forward to a successful and productive year in 2015.

Respectfully submitted,

Patrick M. Hargreaves, Chair

# TOWN MANAGER

The Town of Salem continued to position itself as a municipal leader in Southern New Hampshire during 2014. Public and private investments in the community have continued to position Salem as an attractive community to live and work.

Locally, the economy continues to improve. Unemployment and fuel prices have dropped to lows that have not been seen in years. Commercial development and redevelopment remain strong. During 2014 renovations to the Mall at Rockingham Place, new car dealerships on Route 28 and low vacancy rates in the commercial districts reflect an improving economy in Salem. Residential development has also begun to rebound. Single family homes along with a significant assisted living facility were approved in 2014. The State's I-93 widening project has made great strides over the past year improving the amount of traffic and commute times for those travelling through Salem.

Increased assessed valuation from new development along with the Board of Selectmen's commitment to conservative budgeting has allowed Salem to continue to enjoy a stable, affordable tax rate while addressing infrastructure needs to support the ongoing tax base growth. In 2014 the voters approved nearly \$2 million to purchase a new ladder and heavy rescue trucks for the Fire Department, new vehicles for Public Works, new desktop computers town wide along with \$4.65 million in road improvement's as well as improvements to the Town's water system.

The culmination of all the hard work and dedication of the Town Boards, Commissions and staff was Standard and Poor's upgrade of Salem's credit rating. The rating improved from AA to AA+. This upgrade will attract more investors interested in bidding on Salem's bond issues, ultimately lowering the interest rate paid on long term debt issued.

The proposed 2015 budget operating budget includes funds to provide the same services as past years with a tax rate increase of less than 1%. Water and sewer rates will remain unchanged for the fourth budget year while infrastructures improvements continue to occur providing more reliability for both systems.

The 2015 proposed budget also includes a warrant article for the construction of a new safety complex. The proposed safety complex would be constructed on the same property where the current police department is located on Veterans Memorial Parkway and would replace the current Police and Central Fire Department buildings. A significant amount of research and planning has been performed in the development of this warrant article. This project will address the building deficiencies of both departments for years to come in a responsible, affordable way. You will find a tremendous amount of information on the project on the Town's website at [www.townofsalemnh.org](http://www.townofsalemnh.org).

On behalf of all Town of Salem employees, thank you for the support you continue to provide. It has been a privilege to serve you. Please feel free to contact me either by e-mail at [khickey@ci.salem.nh.us](mailto:khickey@ci.salem.nh.us) or phone at 603-890-2120 if I can be of any assistance to you.

Respectfully submitted,

Keith R. Hickey, Town Manager

# Town Departments

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## ASSESSING DEPARTMENT

The Assessors' office continues to offer assessment data on line at [www.gis.vgsi.com/salemnh/](http://www.gis.vgsi.com/salemnh/). This service has helped reduce traffic to our office while giving the public the opportunity of doing research on our data base at their convenience.

In 2014 property values continued to increase. Single family homes rose roughly 10% during the year. Another positive sign is the continued decline of foreclosures.

Construction of new single family homes continues to be very active along with strong activity in the commercial sector. A new urgent care facility replaced the old Service Credit Union, a new auto dealership on South Broadway, an over 55 condominium project on Braemoor Woods Road, and a new office building on Keewaydin Drive were some of the larger projects for 2014. Major remodels of the Mall at Rockingham Park and Northeast Rehab were also completed during the year.

Our office offers programs for the elderly, blind, disabled and veterans to help offset their property tax bills. Homeowners must file by April 15 to receive the exemption or credit for that tax year. Residents should feel free to call the Assessors' office or visit our web site <http://www.townofsalemnh.org/assessing> for information regarding these programs.

Respectfully submitted,

Normand Pelletier, Assessor

### Summary Inventory

	<u>2013</u>	<u>2014</u>
Land	\$1,618,386,077	\$1,621,374,792
Buildings	\$2,196,696,800	\$2,232,127,500
Utilities	<u>\$ 64,238,000</u>	<u>\$ 64,238,000</u>
Total Gross Valuation	\$3,879,320,877	\$3,917,740,292
Elderly Exemptions	\$ 19,896,700	\$ 22,735,100
Blind Exemptions	\$ 926,900	\$ 720,000
Disabled Exemptions	<u>\$ 416,600</u>	<u>\$ 496,600</u>
Total Net Valuation	\$3,858,080,677	\$3,893,788,592
Taxes before Exemptions	\$ 78,780,874	\$ 80,799,550
Minus Veterans Exemption	<u>\$ 671,000</u>	<u>\$ 651,300</u>
Net Property Tax Commitment	\$ 78,109,874	\$ 80,148,250
Tax Rate	\$ 20.46	\$ 20.79
Total Current Use Acreage	1,618	1,600.43
Total Taxable Properties	11,953	12,013
Total Exempt Properties	565	561

# COMMUNITY DEVELOPMENT DEPARTMENT

**Mission:** To provide information, technical expertise and services to the community to plan, manage, and coordinate the natural, constructed, and economic environment of Salem in order to provide a better quality of life for its citizens.

**Operations:** The Community Development Department staff consists of Leon I. Goodwin III, Assistant Town Manager – Director of Community Affairs and Donna Mae D’Agata, Administrative Secretary. The divisions managed by the Community Development Department are as follows: Building, Health, and Planning. Please review the respective division reports for a complete picture of the Community Development Department.

**Projects:** The following projects are managed by the Community Development Office and represent efforts to create new opportunities in a manner that minimizes local tax dollar impact.

**Stephens and Michaels Associates Grant #12-2-1-CDED:** This project was completed in September of 2014 on schedule. The job creation project benefits low and moderate income persons. The business created and filled 21 new full time positions.

**Intelligent Transportation System (ITS) Phase 1B Pelham and Policy Intersection:** This project was designed to make this intersection ITS-enabled and connected to the Town’s existing ITS network through the installation of modern traffic control equipment. The new traffic control equipment was installed in October of 2014.

**Depot Project:** This project is for planned transportation improvements of the Depot Intersection including Broadway (Route 28) and Main Street (Route 97). The work will include traffic signal modifications and approach roadway widening to improve safety and operations within the intersection. In May of 2014, staff met with the Board of Selectmen to finalize the Right-of-Way Limits in the Depot Intersection Design.

**Salem Bike-Ped Corridor (Rail Trail):** Following on the heels of prior projects, in 2014 the Town worked with its consultant, Vanasse Hangen Brustlin, Inc. (VHB), to design and engineer additional improvements to the northernmost 1.8 mile segment of the rail trail, which will greatly enhance bicycle and pedestrian transportation opportunities and connectivity with existing trails. The design and construction of these improvements has been funded with a \$917,642 grant from NHDOT, with the required 25 percent local match for this project completely funded by donations from the Friends of the Salem Bike-Ped Corridor. The Town is grateful for the Friends’ contribution, which helped achieve the goal that no taxpayer funds be used to complete this project. Finally, in late 2014 the Community Development Department completed and submitted a Transportation Alternatives Program (TAP) Grant to secure additional funding to improve the next segment of the rail trail. Award announcements for this round of TAP funding will be made in January 2015.

Respectfully submitted,

Leon I. Goodwin III, Assistant Town Manager/Director of Community Affairs

# COMMUNITY DEVELOPMENT DEPARTMENT

## ***BUILDING DIVISION*** ***“SAFETY IS NO ACCIDENT”***

The Building Division is open during normal Town Hall hours. However, Inspectors are typically only available to answer questions related to building permits during permitting “counter” hours – the remainder of their day is spent reviewing plans, conducting inspections, and investigating code violations. As a result of the new Town Hall hours of operation, the Building Division is no longer open on Monday nights, but is open on Friday afternoons. Permitting hours are now 8:30-9:30 a.m. and 4:00-5:00 p.m., Monday – Friday.

The Town continues to use the following Codes:

- International Residential Code (IRC) 2009
- International Building Code (IBC) 2009
- International Plumbing Code (IPC) 2009
- International Mechanical Code (IMC) 2009
- International Energy Conservation Code 2009
- National Electric Code (NFPA70) 2014
- National Fuel Gas Code (NFPA 54) 2009

Further information on these codes can be obtained on the State of New Hampshire website at:

- <http://www.nh.gov/safety/boardsandcommissions/bldgcode/nhstatebldgcode.html>
- <http://www.nh.gov/safety/divisions/firesafety/legal/codefire.html>.

In addition, Building Permit Applications and other useful resources continue to be available on the Town of Salem’s website at [www.townofsalemnh.org/building-division](http://www.townofsalemnh.org/building-division).

The Building Division is staffed by the Building Inspector, Electrical Inspector, Part-Time Plumbing/Gas/Mechanical Inspector (please visit the website for specific hours), and an Administrative Secretary. The Chief Building Official is the Assistant Town Manager – Director of Community Affairs.

The Building Division is responsible for two major areas of community development:

- All permits necessary for constructing, enlarging, or altering residential and commercial property in the Town of Salem are reviewed and issued by the Building Division
- All code enforcement issues must be investigated and brought into compliance

With the local economy returning to pre-recession activity levels, this past year the Building Division worked hard to keep up with a multitude of projects, including the following:

# COMMUNITY DEVELOPMENT DEPARTMENT

## **BUILDING DIVISION (cont.)**

ADDRESS	OWNER/OCCUPANT	DESCRIPTION OF WORK
70 Butler Street	Northeast Rehab	General Renovations – Multi-Phase
38 Geremonty Drive	Salem High School	Addition/General Renovations-Pre-Construction Review
12 Hampshire Road	Key Collision Center	New 20,000sf Auto Body Facility Including Spray Booth
1 Keewaydin Drive	Holiday Inn	General Renovations
16 Keewaydin Drive	Multiple Occupancies	General Renovations - Multi-Phase And Change Of Use
19 Keewaydin Drive	Kidney Dialysis	Tenant Fit Up
23 Keewaydin Drive	Multiple Occupancies	New 4 Story Office Building
14 Main Street	Fisk School	Addition & General Renovations
390 Main Street	Orange Leaf	Tenant Fit Up
390 Main Street	Subway	Tenant Fit Up
1 Mall Road	Common Areas	General Renovations
1 Mall Road	Sears/Dicks	General Renovations
1 Mall Road	17 Tenant Fit Ups	Tenant Fit Ups, Including Red Robin
159 North Broadway	Multiple Occupancies	Replacement Building - Medical Offices
9 Northeastern Drive	Ctm Group	Tenant Fit Up - Office & Industrial
9 Northeastern Drive	Sungard	Multi-Phase Tenant Fit Up/Renovation To Accommodate 660,000sf Data Lab
43 Northwestern Drive	Worldcom Exchange	General Renovations
18 Pelham Road	Davita Dialysis	General Renovations
18 Pelham Road	Technical Needs	General Renovations
6 Sally Sweet's Way	Assisted Living/Care	New Commercial Building - Foundation Only
24 School Street	Haigh School	General Renovations
91 South Broadway	Ralphie's Cafe	Replacement Building
402 South Broadway	Rockingham Toyota	Replacement Building
412 South Broadway	Rockingham Honda	General Renovations
173 South Policy Street	Soule School	Addition & General Renovations

In addition to the major commercial projects listed above, the Building Division also permitted and inspected construction of 41 new single family homes, 3 duplexes, and 12 in-law/accessory apartments.

Although busy, the Division will continue to prioritize its responsibilities so as to provide an effective response time for inspections, inquiries at the front desk and phone calls coming into Town Hall. In a further effort to maintain a high level of customer service, 2014 saw the introduction of a Voluntary Third Party Plan Review Program. This optional Program allows property owners, business owners, and developers the opportunity to expedite receipt of permits from the Building Division by utilizing a pre-qualified third party in lieu of the normal plan review process. Additional information about this program is available in the Building Division.



# COMMUNITY DEVELOPMENT DEPARTMENT

## **BUILDING DIVISION (cont.)**

The table below illustrates the number of permits issued, the number of inspections conducted, and amount of revenue collected by the Building Division in 2014.

	<b>2012</b>		<b>2013</b>		<b>2014</b>	
<b><u>Type</u></b>	<b><u>Permits</u></b>	<b><u>Fees</u></b>	<b><u>Permits</u></b>	<b><u>Fees</u></b>	<b><u>Permits</u></b>	<b><u>Fees</u></b>
<b>Building<sup>1</sup></b>	1,484	\$547,372	1427	\$471,026	1,394	\$488,662
<b>Electrical</b>	619	\$70,243	633	\$69,829	630	\$61,208
<b>Plumbing/Gas/Mechanical</b>	681	\$65,851	744	\$63,879	773	\$72,230
<b>Total</b>	2,784	\$683,466	2,804	\$604,734	2,797	\$622,100
<b>Total Inspections</b>	3,157		3,104		4,686	

In the interest of public health, safety, and general welfare, the Building Division is dedicated to ensuring that projects in the Town of Salem comply with the adopted building codes. It is our pleasure to assist you with all building code questions.

Respectfully submitted,

Leon I. Goodwin, III

Assistant Town Manager – Director of Community Affairs and Chief Building Official

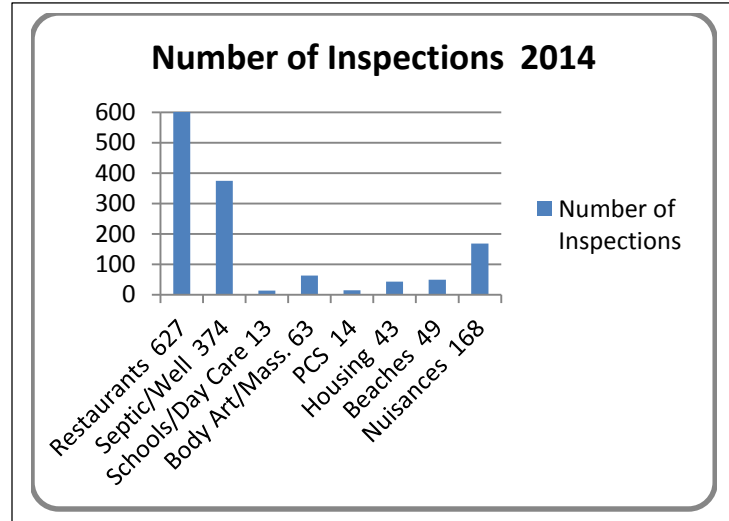
<sup>1</sup> Building values include Sunday Business Permits.

# COMMUNITY DEVELOPMENT DEPARTMENT

## HEALTH DIVISION

**Licenses/Inspections/Food Safety Initiatives:** The primary function of the Health Officer involves the inspection and licensing of regulated facilities in Salem. These regulated facilities include food establishments, body art facilities (tattoo & piercing), day care centers and massage therapy facilities. The major portion of the inspectional activities is devoted to food establishments; this includes restaurants, school cafeterias, supermarkets and convenience stores. Food samples are collected and tested monthly to assess restaurants' food preparation procedures. Complaints received by the Health Officer included nuisances such as improper storage of trash, illegal dumping and odors. Beaches are inspected and tested during the summer months to ensure safe swimming conditions.

**Mosquito Control Program:** The comprehensive mosquito control program was conducted for the fourteenth straight year. Larvaciding (treatment of wet areas and catch basins) and surveillance activities began in April and continued till October. Spraying occurred at the athletic fields prior to the 4<sup>th</sup> of July events. No positive batches of mosquitoes were detected in Salem for West Nile Virus or Eastern Equine Encephalitis in 2014.



**Septic Systems/Wells:** The part-time contracted inspector assists the Health Officer with the inspectional and plan review duties. A total of 374 inspections and plan reviews were conducted in 2014.

**Groundwater Protection Program:** All businesses (PCS) that utilize hazardous materials within the two protected watershed areas of Salem are subject to an inspection every three years. The purpose of this program is to prevent a contaminant release that could adversely affect our drinking water.

**Public Health Preparedness:** Salem is a member of a collaborative of ten municipalities, health & human service agencies and other community partners involved in planning and training to deal with public health emergencies.

### 2014 Highlights:

- Conducted a Water Test Day for owners with private wells on September 29th.
- No positive mosquitoes found for WNV or EEE.
- Conducted 627 food safety inspections, collected 45 food samples for food safety analysis.

Respectfully submitted,

Brian A. Lockard, Health Officer

# COMMUNITY DEVELOPMENT DEPARTMENT

## *PLANNING DIVISION*

The primary responsibility of the Planning Division is administering the Town's land use controls, including subdivision and site plan regulations and the Zoning Ordinance. This involves reviewing plans and proposals to make sure they comply with various rules, helping applicants, reviewing building permit applications, inspecting sites, answering questions from the public, and working with other Town staff and consultants. We arrange Planning Board, Conservation Commission, and Zoning Board of Adjustment meetings throughout the year, prepare agendas and information packets, attend the meetings, and implement their decisions.

Our other major responsibility is long-range planning for the community. This involves updating and implementing the Town's Master Plan, adding or amending regulations to control land development, preparing planning studies, and working on a variety of miscellaneous projects for the betterment of the Town.

Planning Division highlights for 2014 include:

- Coordinated 23 regular Planning Board meetings with 79 agenda items, a worksession on ethical standards, and a public hearing on zoning amendments. Large projects approved in 2014 include redevelopment of the Cumberland Farms site, an office building on Keewaydin Drive, 2 senior housing projects, an assisted living project on Sally Sweet's Way, and a fitness club/salon on Main Street as part of the Tuscan Kitchen development.
- Coordinated 10 Conservation Commission meetings (2 meetings were cancelled due to snowstorms) with 17 agenda items. Major projects include wetland impacts associated with a car dealership and a restaurant on South Broadway, a senior housing project on Pond Street, review of several conservation easements, and acquisition of a 9 acre parcel on Veterans Memorial Parkway.
- Coordinated 12 Zoning Board of Adjustment meetings with 64 agenda items. Other highlights include revising the Board's application fees and appointing 5 alternates.
- Prepared 6 amendments to the Zoning Ordinance. Prepare legal notices and warrant/ballot articles and set up public hearings.
- Worked with the Town's attorneys on Cumberland Farms lawsuit.
- Collected \$388,000 in impact fees for roads, schools, recreation, and public safety.

We urge citizens to participate in planning for Salem's future by reading the Master Plan and Land Use Controls, attending meetings or watching them on Cable Channel 23 (meetings can also be watched at [www.sgc23.com](http://www.sgc23.com)), writing letters or email messages, visiting the Planning Office, and viewing our website at [www.townofsalemnh.org](http://www.townofsalemnh.org).

Respectfully submitted,

Ross A. Moldoff, Planning Director

# ENGINEERING DEPARTMENT

The Engineering Department provides technical assistance to the Town of Salem and its residents, businesses, development community, construction community, staff, Boards and Commissions on matters related to municipal engineering, planning, construction, and development. The Engineering Department is also responsible for the planning and implementation of various capital improvement projects.

The Engineering Department was involved in the following activities in 2014.

- **South Policy Street Reconstruction Project:** Approximately 3,600 linear feet of South Policy Street was reconstructed from approximately 900 feet south of Lowell Road to approximately 2,700 feet north of Lowell Road. The project involved comprehensive storm drain improvements, road reclamation, grading, and repaving within the project limits. Work commenced in April and was completed in October.
- **Neighborhood Road Reconstruction Projects:** Approximately 7,800 linear feet of neighborhood roads on Crescent Street, Crescent Circle, Field Avenue, Lyndale Avenue, Karen Lane, Theriault Avenue, Independence Drive, Chase Street, and Easy Street, were reclaimed, re-graded, repaved and had minor drainage improvements performed. In addition, 250 linear feet of Griffin Street was resurfaced.
- **Road Design Projects:** Designs were completed for the reconstruction of North Policy Street between Pumping Station Road and the Windham Town Line, and for the reconstruction of Main Street (Route 97) between Pleasant St and North Policy Street. In addition, preliminary design was started on future reconstruction plans for Haverhill Road and Klein Drive.
- **Shannon Road Bridge Replacement Project:** Work involved construction of a new precast concrete replacement bridge for Shannon Road over Providence Hill Brook. Work commenced in June and was completed in September. The project replaced an existing corrugated metal structure which was built in 1971. The structure was on the NHDOT 'red list' and was posted with a weight limit of 10 tons. As part of this project, approximately 1,500 feet of Shannon Road was reconstructed adjacent to the bridge. Work was conducted through the NHDOT Municipally Managed Bridge Program.
- **Teague Drive Bridge Replacement Project:** Work involved construction of a new precast concrete replacement bridge for Teague Drive over Spicket River. Work commenced in August and was completed in November. The project replaced a pair of existing corrugated metal structures which were built in 1970. The structure was on the NHDOT 'red list' and had been closed to all traffic since June 2013. Work was conducted through the NHDOT Municipally Managed Bridge Program.
- **Cove Road Extension Culvert Replacement Project:** In November, construction efforts were started to replace an existing culvert on Cove Road Extension over Arlington Pond. The existing culvert, which consisted of fieldstone abutments and a combination of steel beams, concrete decking, and pavement, had deteriorated to the point where road plate was being utilized to support vehicular traffic. The new culvert consists of a six foot diameter concrete pipe with concrete headwalls and was completed in December.
- **Road Committee and 10-Year Road Program:** The Engineering Director chaired the Road Stabilization Committee, which periodically reviews and updates the 10-Year Road Program. The most recently revised 10-Year Road Plan (for the period 2015 to 2024) was adopted by the Board of Selectmen on July 28, 2014. The plan serves as the forth update of the original 10 Year Plan (which the Board of Selectmen initially adopted on November 8, 2010).

# ENGINEERING DEPARTMENT

- **Road Inventory:** Working with the Town Manager's Office, the Department of Public Works and the Planning Division, the Engineering Department continues efforts towards revising and updating the Town road status list. The process is ongoing and serves to properly categorize all of the roads in town as being either accepted, unaccepted, or private.
- **NPDES Phase II Small MS4 General Permit:** In cooperation with the Department of Public Works, the Engineering Department coordinates and oversees the preparation of annual stormwater reports to the U.S. Environmental Protection Agency. The annual report documents the Town's progress with respect to various Stormwater objectives. This year the Town filed its Annual Report for Permit Year 11.
  - As part of the Town's NPDES MS4 work, the Engineering Department continues to work on updates to the drainage system, with a goal of providing more accurate stormwater mapping on the Town GIS (Geographic Information System). This work is an extension of past efforts relative to inventory and assessment of the Town drainage system.
  - Also related to the Town's NPDES MS4 work, a preliminary bacteria sampling program was initiated at Arlington Pond, Captains Pond, Hedgehog Pond, and Millville Pond in the late fall of the year. NPDES has identified these waterbodies as having persistent bacterial contamination and high bacteria counts. A multi-year monitoring program will attempt to identify potential sources of bacteria into these Town waterbodies, with a long term goal of removing pollutant sources and improving water quality.
- **Underground Storage Tank Program:** The Engineering Department coordinates an annual program involving testing, monitoring, maintaining and reporting on Town operated underground tanks used for the storage of heating fuel, gasoline and diesel products. The program seeks to maintain compliance with State and Federal regulations and includes the monitoring, testing and remediation of previous releases of petroleum products from underground storage tank systems.
- **Subdivision and Site Plan Review:** The Engineering Department performed technical review of 322 submissions related to subdivision and site plan projects.
- **Permits:** The Engineering Department issued 224 permits for Street Openings, Sewer and Water Connections, Driveways, and Gas Services. Engineering also participated in the review and sign off on 874 Building Permit Applications and Certificates of Occupancy.

The Engineering Department takes great pride in being able to provide prompt and accurate service to the citizens of Salem, and we look forward to serving you to the best of our ability in the coming year.

Respectfully submitted,

Robert E. Puff, Jr., P.E., Director of Engineering

# FINANCE DEPARTMENT

The Finance Department is comprised of many functions that interact with all departments within the Town of Salem. These functions include Accounts Payable, Accounts Receivable, Payroll, Purchasing and Utility Billing. The Finance Department is responsible for development, preparation, and control of the Town's budget in conjunction with the Town Manager and the individual departments throughout the Town. The department is also in charge of accounting and financial reporting, investment of Town funds, purchasing of all Town goods and services, processing payroll, as well as water and sewer billing.

It is the mission of the Finance Department to administer the financial resources of the Town in a fair, accurate and professional manner to meet all areas of fiscal responsibility, including compliance with federal, state and local laws and generally accepted accounting principals

The following are highlights from the fiscal year 2014:

- The Town received reimbursements of \$1,395,039 from the NHDOT State Bridge Aid program for the construction and engineering of Pelham Road over Porcupine Brook, Shannon Road over Providence Hill Brook, Cluff Crossing Road and North Main Street Bridges.
- The Town received voter authorization to obtain a \$3,318,000 Bond Issue to fund the reconstruction of the Shannon Road Bridge, Water Improvements on North Policy Street and a Water Discharge Project at the Water Treatment Plant..
- The Town's previous AA credit rating was upgraded to an AA+ on the General Obligation Bonds, Series 2014. A 1.70% interest rate was obtained for the 2014 Bond Issues.

The actual 2014 tax rate for the Town portion was set at \$7.12 an increase of \$.10 from the 2013 Town tax rate. The 2014 tax rate is set at \$20.79 per thousand. The Town of Salem still maintains one of the lowest tax rates in the State.

In closing, I would like to take this opportunity to acknowledge all the employees of the Finance Department. I want to thank my entire staff for their continued support, dedication and hard work. The Finance Department continues to be a success with their dedicated service to the employees, residents and businesses in the Town of Salem.

Respectfully submitted,

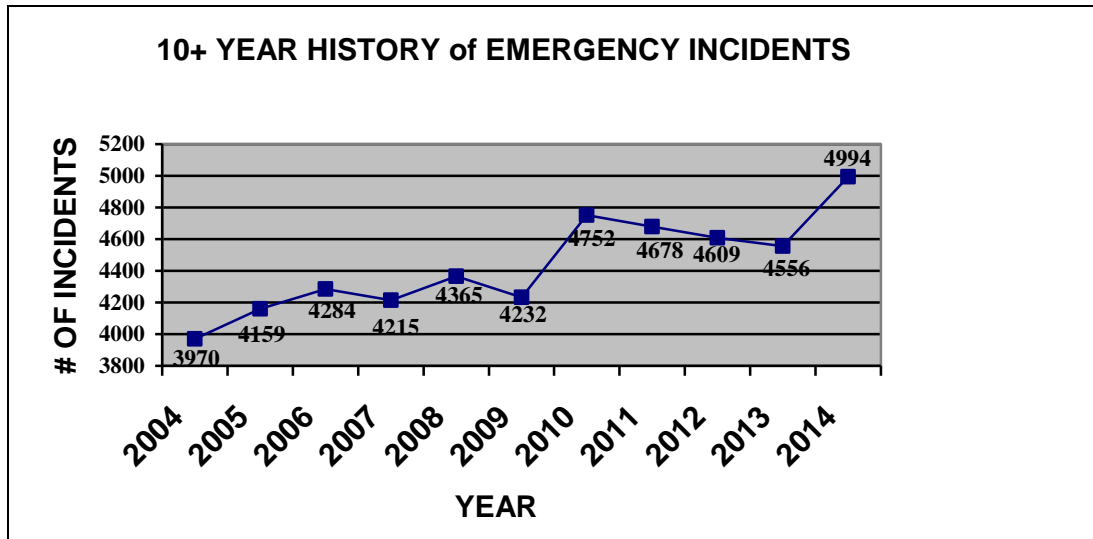
Jane Savastano, Finance Director



# FIRE DEPARTMENT

On behalf of the men and women of Salem Fire Department, I am pleased to submit our 2014 annual report. We are once again thankful to report zero fire deaths in 2014.

Included are the following response statistics and graphs.

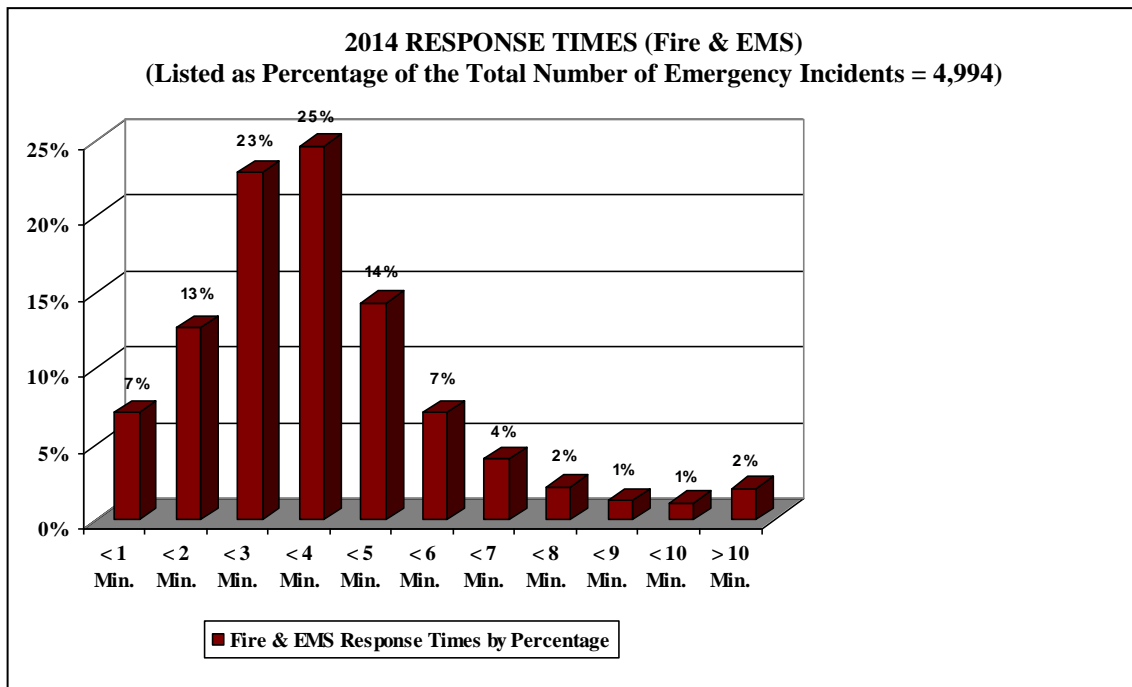


In 2014, Salem Fire Department responded to a record 4,994 emergency incidents. This marked an increase of 9.6% from last year. As demand for our services increase, we must continually assess whether we can adequately fulfill these service demands without a corresponding staffing increase. Our capability to safely respond to fire and EMS emergencies is worsening because we lack capacity to handle simultaneous emergency incidents. A national standard addressing this topic is NFPA 1710 and was published in 2001 by the National Fire Protection Association. It is a professional standard entitled - Standard for the Organization and Deployment of Fire Suppression, Emergency Medical Operations and Special Operations to the Public by Career Fire Departments. It serves as a benchmark for fire department effectiveness and quality and sets forth minimum requirements.

For Salem, the NFPA recommendation is to maintain at least fifteen (15) firefighters per shift who can safely respond to and assemble at working fire scenes. Additionally, the standard recommends that career fire departments be staffed and organized to deliver the first fire suppression or emergency medical services unit(s) on scene within four (4) or fewer minutes to ninety percent (90%) of all fire and EMS incidents once dispatched. In 2014, Salem Fire Department responded to 68% of all fire and EMS calls within four (4) or fewer minutes.

The graph on the next page reflects the department's annual response times to both fire and emergency medical services (EMS) calls and is shown in minutes (expressed as a percentage). Response time is defined as the time it takes the first arriving fire suppression or EMS unit to "sign off" at the incident location. Response times reflect the total time it takes for the first fire truck, ambulance or paramedic vehicle to arrive on the scene after "signing on" via radio. This is also referred to as "wheel time".

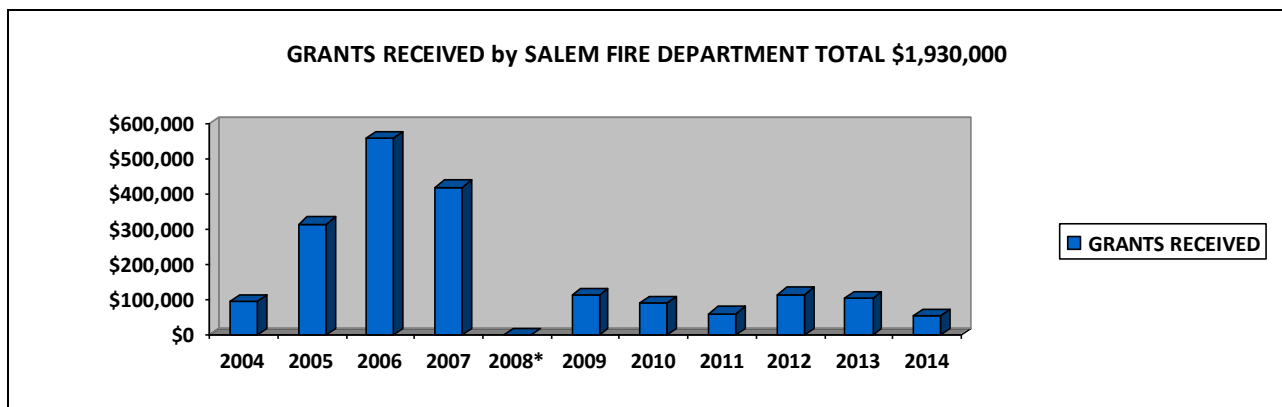
# FIRE DEPARTMENT



NFPA 1710 also requires fire chiefs to report the predictable consequences of not achieving compliance with the response goals outlined in the standard. As fire chief, it is my duty to report that Salem continues to fall short in meeting national response goals. Failure to maintain adequate shift staffing with appropriate on-duty resources will undoubtedly translate to increased risks, increased property loss and a diminished rate of survivability for cardiac arrest patients.

## GRANT OPPORTUNITIES AND AWARDS

In the past ten+ years, Salem Fire Department has received more than one million, nine hundred and thirty thousand dollars (\$1,930,000) in federal and state grants. We actively monitor and apply for grants to help reduce the tax burden associated with fire department staffing and equipment and facility needs. In the accompanying graph, we have broken out the annual grant awards received in the preceding ten+ years.



\* In 2008, Salem Fire Department applied for and was approved for a third SAFER grant valued at \$433,000. This grant was ultimately rejected by Salem and is NOT included in the \$1.930M total received over the past ten+ years.

# **FIRE DEPARTMENT**

## **PERSONNEL**

The following personnel actions occurred in 2014.

Captain Stephen J. McKenna, Badge #158 Hired- 1/27/2003 – Passed Away on 3/18/2014

Lieutenant Lawrence D. Best, Badge #163

Promoted to Fire Captain 5/18/2014

Firefighter Corey R. Ward, Badge #186

Promoted to Fire Lieutenant 5/18/2014

Lieutenant Brian S. Murray, Badge #172

Promoted to Training Officer 11/16/2014

Lieutenant Stephen E. Coonrod, Badge #164

Promoted to Station Officer 11/16/2014

The following personnel were appointed to Salem Fire Department in 2014:

Phillip J. Comeau, Badge #207

Appointed to Firefighter on 7/7/2014

Troy J. Ward, Badge #208

Appointed to Firefighter on 7/7/2014

Colten R. Houle, Badge #209

Appointed to Firefighter on 7/7/2014

In closing, I wish to thank the men and women of Salem Fire Department who do an outstanding job providing quality public safety services to our customers. Additionally, I also wish to recognize the efforts of our administrative team including Assistant Chief Paul J. Parisi, Deputy Chief Paul G. Leischner, Fire Marshal Jeffrey S. Emanuelson, Fire Inspector Robert E. Martin, Administrative Assistant Betty J. Oldeman and Records Clerk Debra J. Scafidi. They serve our department tirelessly and make coming to work each day an enjoyable experience. For that, I am truly grateful.

For more information on our personnel, facilities, apparatus and other facts relating to our services, please visit us on the web at [www.townofsalemnh.org](http://www.townofsalemnh.org) and link to Salem Fire Department or send me an e-mail at [kbreen@ci.salem.nh.us](mailto:kbreen@ci.salem.nh.us)

Respectfully,

Kevin J. Breen, Chief of Department

# **FIRE DEPARTMENT**

## **FIRE PREVENTION BUREAU**

I am pleased to submit to you the following as an annual report of the Fire Prevention Bureau, Communications and Information Technology Divisions. During the past year along with the regular work load of the day to day operations of the division's personnel the following items highlight the program and project activity of this past year:

1. Our annual Fire Prevention Open House continues to be an extremely successful community event attended by hundreds of families each year.
2. Projects completed in 2014 were:
  - Installation of a fiber optic line connecting the Cross St tower site to the town network.
  - Installation of a head sets in Engine 1.
3. Installation of a new Exacom Recording system replacing an aging Acorn system.
4. Improvements / Enhancements to our Red Alert Fire Department Software System were as follows:
  - Implementation of a mobile inspection module.
  - Implementation of a smart phone application.
  - Implementation of a mobile preplan module.
5. Some of the statistical highlights for 2013 are:
  - 2,346 Inspections were conducted by Fire Dept. Personnel.
  - 1,755 Permits were issued by the Salem Fire Department
  - 29 Violation notices were issued down from 126 in 2012.
  - 377 Plans reviewed.
  - 12 Complaint investigations.
  - 74 Fires and related incidents were investigated for origin and cause.
  - 226 Hours of training were conducted.
  - \$505,475 Estimated fire losses in dollars in 2013.

Looking ahead to 2015/2016 and beyond the Salem Fire Department will be asking for the town's support for several important projects critical to our operation. They are:

- Expanding the fiber optic / wireless functions to meet critical communication and data needs specifically extending the network to Station 2 and 3 and the Lawrence Road Tower site.
- Seeking out alternate funding sources to help meet the technology needs of our department.
- Seeking funding for radio system infrastructure replacement to correct existing operational and safety issues.
- Completing a comprehensive inspection of multi-family occupancies and other target occupancies for fire and life safety.
- Seeking support for a part time fire inspector to assist in meeting the expanding needs of our community.
- Implementing an online Burning Permit System offered by NH DRED.

In conclusion I would like to personally thank all Salem Fire Department members and their continuing efforts in delivering the Fire Prevention / Community Preparedness message to the community. I feel privileged to serve as Salem's Fire Marshal and look forward to continued success in 2015.

Respectfully Submitted,

Jeffrey S. Emanuelson, Fire Marshal

## SOUTHEASTERN NEW HAMPSHIRE HAZARDOUS MATERIALS DISTRICT

Patrick M. Hargreaves, Selectman, Salem Chairman, Board of Directors		Chief Thomas McPherson, Jr. Windham Fire Department Chairman, Operations Committee
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**About the District:** The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 14 communities, covering approximately 350 square miles with a population of over 175,000 people. The District was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities. This District is recognized by the State of New Hampshire as the Regional Emergency Planning Committee (REPC) for the member communities. The REPC, consisting of representatives from local government, industry, and the general public, works with industry to insure their compliance with federal regulations for the reporting of chemicals used within and traveling through the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The 2014 operating budget for the District was \$113,882.00. Additionally, in 2014 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$107,589.58. The Fire Chiefs from each of the member communities' make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget. The District employs a part-time REPC Director to manage the administrative functions of the District, including grants management, financial management, and emergency planning.

**District Facility:** The District maintains a facility in Windham that provides space to house two response trucks, technician trailer, and operations trailer, as well as provide office and meeting space for the REPC Director. In addition, the District is able to utilize the facility for monthly training for the Emergency Response Team.

**The Emergency Response Team:** The District operates a Technical Emergency Response Team. This Response Team is overseen by one of the member community's Chief Fire Officer who serves in the Technical Team Liaison position. The Team maintains a three level readiness response posture to permit it to immediately deploy an appropriate response to a District community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While the Team primarily prepares for response to unplanned accidental chemical releases, it is also equipped and trained to deal with a variety of Weapons of Mass Destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 31 members drawn from the ranks of the fire departments within the District. The Team consists of 6 Technician Team Leaders, 20 Technician Level members, 3 Communication Specialists, and 1 Information Technology Specialists. In addition to members drawn from member fire departments, the team also includes an industrial chemist from a local industry.

## **SOUTHEASTERN NEW HAMPSHIRE HAZARDOUS MATERIALS DISTRICT**

The Team maintains a fleet of vehicles and specialized equipment with a value of approximately \$1,000,000. The vehicles consist of a Mobile Command Support Unit, two Response Trucks, three Spill Trailers, a Technician Trailer, an Operations/Spill Trailer and a Firefighting Foam Trailer.

This mobile apparatus carries the team's equipment which includes chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The two Response Trucks along with the Technician and Operations Trailers are housed in our Windham facility, while spill trailers are located in Derry, Hooksett and Plaistow, allowing for rapid deployment. The Command Support Unit is housed at Londonderry Fire and the Foam Trailer is housed by Salem Fire. Activation of the team is made by the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

**Response Team Training:** In 2014 the Emergency Response Team completed 1490 hours of training consisting of monthly training drills and specialized classes attended by team members. These specialized classes included Computer Aided Management of Emergency Operations (CAMEO), Homemade Explosive Devices and Response to Rail Car Emergencies.

The Team also provided 55 hours of instruction to member fire departments, in various subjects, including use of the Emergency Response Guidebook, basic spill control and containment, decontamination, chemical protective equipment, and response to suspicious/unknown packages or substances.

**Emergency Responses:** In 2014 the Team responded to twelve incidents within the District. These incidents included requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident. Additionally, team responses included spill trailer responses for hydrocarbon fuel spills and assisting the local police departments with identifying unknown substances. District resources were also utilized to support local fire departments, including the mobile command post, at large incidents and portable shelters to support firefighter rehab.

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at [www.senhazmat.org](http://www.senhazmat.org).

# HUMAN RESOURCES DEPARTMENT

During 2014 the Human Resources Department focused on negotiating collective bargaining agreements, making cost-saving changes to Town health insurance plans, and continuing our outreach efforts with respect to employee health and overall wellness. The most significant change during the year was the addition of a Health Savings Account (HSA) health plan to the Town's slate of health insurance plan options. We rolled out the plan in January of 2015 with great success, seeing approximately 125 employees and retirees move to the health savings account plan from their former HMO and Point of Service plans. HSA plans are high-deductible plans attached to a health savings account that is partially-funded by the Town. These plans are proven to generate more consumer interest in health care by motivating employees to seek out lower-cost services when appropriate, resulting in lower premiums and cost increases over time. We are optimistic that the Town will see ongoing savings in benefits costs by adding HSA plans.

Throughout the year, the Human Resources Department held on-site events to encourage employees and retirees to take an active interest in their health. These events included biometric screening fairs at which employees and retirees could learn their blood pressure, height, weight, blood sugar and cholesterol levels and receive information on how to improve if needed and a flu vaccine clinic open to employees, retirees and their families. We also held seminars on personal finances, identity theft and computer safety, stress management, nutrition, and fitting exercise into busy schedules. These events were well-attended and we look forward to continuing with these types of events in 2015.

We partnered with Cigna, the Salem Farmers' Market and Brookford Farm to bring fresh vegetables to Town employees every week through the farm's CSA program. The program has successfully introduced new vegetables like kohlrabi and bok choy to Town employees, and it definitely increased employee kale intake. We were thrilled to find ourselves on the front page of the Eagle Tribune, and plan to continue with the program throughout 2015.

The Health Insurance Advisory Committee met several times during the year to come up with options for lowering health care costs. The Committee was instrumental in designing and rolling out the HSA plan. In 2015, we will shift the focus of the Committee to employee health and wellness initiatives, as well as learning to get the most out of our new HSA plans.

We ran several hiring processes throughout the year, and hired fifteen new employees throughout Town, including in Police, Fire, Public Works, Utilities, Collections and Finance. Our Police and Fire hiring processes each garnered over 100 applicants. In addition to hiring new employees, we promoted employees in the Police Department, and saw several Town employees take on new positions in Town. We extend our best wishes to three employees who retired in 2014.

During 2014 we filed 76 first reports of injury with our Worker's Compensation carrier, many of which resulted in no loss of time or any medical treatment.

The Town's Joint Loss Management Committee continued to focus on employee safety, and undertook such tasks as ensuring that all AED machines are adequately supplied and have working batteries.

We extend our thanks to our Human Resources volunteer, Bobbie, for all she does to help us keep things running smoothly.

We look forward to a happy and healthy 2015.

Respectfully submitted,

Molly McKean, Human Resources Director  
Anne Fogarty, Human Resources Assistant

# HUMAN SERVICES DEPARTMENT

The Human Services Department provides financial assistance to Salem residents as defined by NH State Statue RSA 165. Eligibility is based on need and determined each time a formal request for assistance is made through the application process, based on guidelines adopted by the Salem Board of Selectmen. Assistance is provided through vouchers or directly to vendors for basic emergency needs such as food, fuel for heat, utilities, shelter costs, prescriptions (for life threatening conditions) and other necessities. Referrals to other resources, such as State and Federal Programs, food pantries, etc., are made before local tax dollars are utilized whenever possible.

The Human Service Department information and General Assistance Application page are available on the Town of Salem web page at [www.townofsalemnh.org](http://www.townofsalemnh.org). This link is constantly updated to include more referral contacts, information, and on line applications. Our address is Town of Salem, Human Services Office, 33 Geremonty Drive, Salem NH 03079. We are located on the lower level of Town Hall at the side entrance to the building. Our hours are Monday – Friday 8:30 am -3:30 pm and our telephone number is 603-890-2130. Call for General Assistance appointment.

In 2014, the Town provided 265 direct assistance vouchers to individuals who had insufficient income due to a job loss, an injury or disability. These Salem residents were assisted with vouchers for basic necessities such as food, fuel, medical assistance (for the uninsured), emergency car repairs and rent. This rental category consists of regular rent, emergency shelter costs, and eviction prevention money and in 2014 this amount increased from \$50,466 (2013) to \$53,051 through year end of 2014. Based on a 2014 budget for Rental Assistance of \$45,000, it is estimated that this line item will be over spent for 2014 by (\$8,051).

2014 has been a very busy year in the Human Services office with many positive things happening in terms the building of multiple community collaborations which includes local non-profit organizations, state and municipal agencies, special service clubs, churches and caring individuals. This year with everyone working together, our office was able to assist dozens of school children who were supplied with free back packs, notebooks and supplies for Back to School, as well as donated gift cards for new school clothing. In addition, the Salem Knights of Columbus - Bishop Peterson Council, 4442, has made our office one of their designed recipients of the “Coats for Kids” Program and our office has been able to supply Salem children with 100s of new winter coats through this program.

As always, community groups were extremely generous in holiday food donations, and this year gave directly to the churches and food pantries enabling 352 low income Salem families to obtain a complete Thanksgiving dinner or a turkey. We also received a very generous donation of \$1,000 in Market Basket gift cards from the Salem Contractors Association to assist additional families through the holiday season with food. Again, this Christmas many 100s of families and individuals were assisted through the Salem Christmas Fund with Christmas gifts. And the Salem Rotary Club joined forces with the Christmas Fund and donated 38+ complete food baskets, which were delivered to homes by the Salem Fire Department.

AARP in conjunction with the Human Services office will once again assist in referring Salem residents for a free 2014 Tax Preparation at 2 sites: The Salem Boys and Girls Club and the University of Southern New Hampshire/Salem Campus. In 2014, our office signed up over 800 individuals who were able to have their taxes done for free.

We also have many anonymous donors who call us and want to assist families in Salem so we are able to create those links and the wonderful senior ladies of Greater Salem who knit hats, scarves and mittens for the Town of Salem Human Services office to distribute.

Respectfully submitted,

Kathleen R. Walton, Director of Human Services  
Barbara Riley, Human Services Assistant



# **POLICE DEPARTMENT**

In 2014 the Salem Police Department continued to respond to a significant number of Part A & B Crimes. These are serious criminal offenses, many of which are quite time consuming to investigate and are a draw on our limited resources. These include drug cases, arsons, and felony-level thefts to name a few; and the court PC Hearings/appearances that result. Therefore, some areas of activity appear to have gone down as officers were tied up on the longer, more serious investigations and did not have the time to participate in more undirected patrol functions; such as officer-initiated activities like traffic stops, business checks, and to a limited degree, neighborhood patrols. Despite this, we continued to provide adequate coverage for our neighborhoods, schools and businesses. Overall, activity levels remained high; with some areas experiencing large increases and others seeing decreases. In-custody arrests remain well above surrounding towns this year. The staff here is working diligently to keep up with the significant activity levels that we are facing.

The most serious issue facing our community remains the alarming issue of drug offenses. These types of crimes continue to bring with them other issues such as burglary, shoplifting and theft, assault, gun-related criminal activity, and more. Illegal drugs and prescription drug abuse are having a negative impact on our young people as well. We have worked diligently to stem illegal drug crime in Salem; much of it coming up from the larger cities in Massachusetts (dealers) and from northern NH towns (buyers & dealers). The drug business also contributes to the issues of shoplifting and thefts, and the attempted sales of stolen goods at Salem pawn shops. Salem PD has assisted numerous other law enforcement agencies in making arrests of those individuals who come here to fence stolen goods. Our illegal drug reduction efforts have also paid off for the town through asset forfeiture awards, which are used to purchase needed equipment for the agency at no cost to the tax payer. However, by law, these purchases cannot be used to supplant items normally purchased via our budget process. In the past thirteen years we have legally and judiciously used over a million dollars in asset forfeiture funding to purchase non-budgeted items such as specialty and staff vehicles, computers & software, training, defensive equipment, and more.

We will continue to effectively and efficiently use the resources allotted us to keep Salem a safe and inviting community. Our involvement in community events has been modified due to the loss of the Community Services Unit, but we continue to make every effort to try to attend events whenever possible in order to maintain an open relationship with our community. In that regard, please consider participating in our 2015 Citizens Police Academy. The date of this event will be announced during the summer of 2015. The Citizen Academy has given Salem residents a chance for totally open discussion and review of how we operate as an agency. It is well-worth the time investment.

Respectfully submitted,

Paul T. Donovan, Chief of Police

# POLICE DEPARTMENT

## 2014 Department Statistics

### PATROL DIVISION

<b><u>Totals</u></b>		<b><u>Motor Vehicle Stops:</u></b>	13,194
Total Criminal Calls:	8,941	Summonses Issued:	1,463
Total Non-Criminal Calls:	26,627	Warnings Issued	9,305
Total Calls for Service:	35,211		
Total Lobby Calls:	11,785	<b><u>Motor Vehicle Accidents:</u></b>	
Total Case #'s Assigned:	12,607	Reported:	1,319
		Investigated:	717

### CRIME STATISTICS

#### **Class A Offenses:**

Arson:	02	Pocket-picking:	0
Aggravated Assault:	39	Purse Snatching:	1
Simple Assault:	198	Shoplifting/Willful Concealment:	582
Intimidation:	63	Thefts from buildings:	152
Bribery:	0	Thefts from coin-operated machines:	2
Burglary/Breaking and Entering:	72	Thefts from motor vehicles:	67
Counterfeiting/Forgery:	56	Theft of MV parts/Accessories:	16
Destruction/Damage/Vandalism:	247	All other larceny:	84
Drug/Narcotic Offenses:	780	Motor Vehicle Theft:	27
Drug Paraphernalia Offenses:	1	Pornography/Obscene Material:	28
Embezzlement:	36	Prostitution Offenses:	3
Extortion/Blackmail:	0	Robbery:	46
False Pretenses/Swindle/Confidence Games:	90	Forcible Rape:	10
Credit Card/Automated Teller Machine:	105	Forcible Sodomy:	0
Impersonation:	52	Sexual Assault with an object:	0
Welfare Fraud:	0	Forcible Fondling:	11
Wire Fraud:	0	Incest:	1
Gambling Offenses:	0	Statutory Rape:	2
Homicides:	0	Receiving stolen property:	156
Kidnapping/Abduction:	6	Weapons Law violations:	13

#### **Class B Offenses:**

Bad Checks:	6	Liquor Law violations:	71
Curfew/Loitering/Vagrancy:	6	Peeping Tom:	0
Disorderly Conduct:	109	Runaway:	6
Driving under the Influence:	277	Trespass of real property:	63
Drunkenness:	79	All other offenses:	1,015
Family Offenses, non-violent:	29	Traffic, Town Ordinance Offenses:	506

<b>TOTAL A &amp; B CRIMES</b>	5,101
<b>TOTAL ARRESTS</b>	2,116
Adult	1,936
Juvenile	180

# **POLICE DEPARTMENT**

## **2014 Department Statistics**

### **ADMINISTRATIVE STATISTICS**

Pawn Slips:	31,910	Discovery Packets:	430
Insurance Requests:	1,244	Arraignments:	1,829
Parking Tickets:	248	Trials:	608
Pistol Permits:	254	PC Hearings:	619
Alarm Permits:	107	Grand Jury Indictments:	323
Record Checks:	645	Pre-Trial Conferences	273
Subpoenas:	1,067		

### **TOTAL STATISTICS**

<b>Total Calls for Service:</b>	<b>35,211</b>
<b>Dispatch Lobby Calls:</b>	<b>11,785</b>
<b>Administrative Statistics:</b>	<b>39,557</b>
 <b>2014 TOTAL STATISTICS:</b>	 <b>86,553</b>

# PUBLIC WORKS DEPARTMENT

The Department of Public Works established in 1979 consists of two divisions, the Highway and the Utility Division each having separate responsibilities with a total of 33 employees split up between the two divisions Highway and Utilities that represents the following positions; three management, one secretarial, eleven Utilities and eighteen Highway division positions. Responsibilities for each section within the two divisions of the Public Works Department are broken down below. All but one position participates in our department's snow removal operation. The DPW is responsible for the overseeing of the "mill and overlay" work associated with the Town's Road program totaling over \$1,500,000. Both divisions play a major role in this undertaking as there are at times water and sewer work included in this work. The DPW continues to provide services to our community that is cost efficient without sacrificing public safety to both our residents and customers of our utilities.

## HIGHWAY DIVISION

The Highway Division is responsible for Streets and Shops, Fleet, Parks and Properties and Solid Waste Operations.

2014 Winter Snow Removal saw 79 inches of snow resulting in 47 primary and 17 secondary salt operations. 8 plow operations, 9,509 tons of salt along with 14,400 gallons of calcium chloride and 253 tons of sand/salt used to treat the road conditions. Although we had an average snowfall we experienced an unusually cold season with temperatures for extended periods stayed below freezing mostly well into the single digits which accounted for an unusually high amount of chemical treatment of road surfaces.

**Streets and Shops** Foreman Wayne Kezer and Jon Graichen along with 10 other full time employees are responsible for the maintenance and upkeep of 346 lane miles of paved roads and 30 lane miles of unpaved roads. In addition to the roads, the DPW maintains the 33 miles of sidewalk. Maintenance of the roads and sidewalks include, snow removal, storm water culverts and catch basins, street signage, striping, sweeping and patching; 807 work orders were completed; 313 catch basin cleaned and 60 repairs made; 493 stop bars painted; 773,295 linear feet of roadway lines painted; 346 lane miles of streets swept; 18 roads crack sealed. These are only a small representation of the tasks undertaken by this section. The Highway Division is also responsible for the overseeing of the mill and overlay work associated with the Town's Road program totaling over 1.25 Million dollars.

**Fleet** Chief Mechanic Ted Puzniak and one additional mechanic are responsible for the preventive maintenance and upkeep of 95 assorted pieces of equipment including trucks, heavy equipment, cars and specialty seasonal equipment which support both the Highway and Utilities Divisions along with Town Hall vehicles. Fleet oversaw the much overdue underground storage tank expansion to meet all the Town department's needs. Site remediation was done to rectify decades old underground contamination that went well into the late Fall months.

**Parks and Properties** Foreman Rich Houle and 2 addition employees oversee the operations and upkeep of four cemeteries and the majority of Town owned buildings and land. Burials totaled 61 and 47 cremations in 2014. Other routine daily activities range from accommodating burials to cutting grass and maintaining Town buildings both inside and out.

**Solid Waste Operations** Foreman Dave Cantor individually oversees what is otherwise known as the Transfer Station that handles accepting residential waste (MSW), recycling and hauling and disposal of same. In 2014 we collected 7,897 tons of MSW, 2,108 tons of recyclables (10,005 total) with a 21% recycling rate, CRT's (video devices) 57.33 tons, along with leaves, brush and used motor oil was 2,950 gallons.

# PUBLIC WORKS DEPARTMENT

## UTILITIES DIVISION

The Utility Division provides support for all associated water and wastewater services for our customers in our community.

**Water Treatment:** Water Treatment Plant Foreman Ray Sarcione and 2 additional employees oversees the operation that provides and services 7,576 homes and businesses with water and 4,576 with sewer. The Water Treatment Plant produced 772 million gallons of water in 2014 with an average daily production of 2.2 million gallons. *In 2014 all State and Federal Drinking Water standards were met or exceeded.*

All our required laboratory water testing was within compliance with state and federal standards. Thanks to Maria Poor's efforts our laboratory qualified for NELAC certification once again this year.

2014 saw significant improvements that were completed at the Treatment Facility to add storage space for wash water which in turn allows for more recycling and less discharge to the sewer system. The rehabilitation of the third and final Filter Units was completed this year. Average turbidity in the finish water has dropped and filter run times have increased dramatically allowing fewer back flushes. We have also rebuilt the three Raw Water Pumps at the Canobie Raw Water Station and cleaned out the stations clear-well.

In conjunction with the Route 93 widening project, a new sewer force main was installed from the Keewaydin Drive Sewer Pump Station to its discharge point at the intersection of North and South Policy Street that resulted in greater system performance in our commercial/industrial section of Town due to its outdated size. This station is a critical asset as all wastewater west of Route 93 passes through it.

Along with the treatment facility this section also operates and maintains two water booster stations and the Arlington Pond Pump Station. Three dam locations are also monitored in order to maintain established levels in their respective water bodies.

Utilities is also responsible for the maintenance and repair of the sewer collection system. Contained within this system is approximately sixty miles of piping with ten pumping stations located throughout the community and 11 sewer lift stations.

Water supply is critical to the health and well-being of our community. The production of safe drinking water remains our number one concern.

**Meter and Cross Connection:** The Meter section Foreman Fred Wallace and 3 additional employees in this section of the Utilities Division is responsible for the maintenance and reading of the 7,614 meters along with the installation of new meters coming onto the distribution system. Salem successfully completed the Fourth year of a 5 year meter replacement program with 5,979 automated read meters installed. The final year of the program will see the installation of meters at commercial properties throughout town. The Cross Connection Prevention Section completed the inspection and testing of 1,900 system wide backflow prevention assemblies

**Distribution:** Distribution Foreman Glenn Burton with only 2 additional employees are responsible for the maintenance and repair of over 140 miles of water main. This includes 1,750 valves, 916 fire hydrants, and 6,800 service lines. In 2014, emergency repairs were made to 26 water main failures and 3 service leaks. Over 1,000 hours were invested in the flushing, maintenance and repair of hydrants, with 36 hydrants being rebuilt which is an absolute necessity to provide adequate fire protection when needed.

# **PUBLIC WORKS DEPARTMENT**

## **Utilities Division (cont.)**

Improvement projects that this section oversaw for 2014 included the replacement of 3,000 feet of 12 inch main on North Policy Street with a new 16" main as well as the replacement of fire hydrants along South Policy Street. The increase in development of commercial and residential properties saw an additional 4,800 feet of water main construction along with 32 residential water service installations from existing mains.

Substantial effort was invested in the locating, marking and recording of water line locations to be used in the design of proposed roadway and water line improvements for North Policy Street, Old Rockingham Road and Joseph Road areas.

In 2014 we responded to over 1,400 service calls and 61 emergency Dig Safe requests for water line mark outs.

## **ADMINISTRATION**

Special thanks go to the DPW Management team - Operations Manager Dave Wholley, Utilities Manager Frank Giordano for jobs well done and Administrative Assistant Maureen Sullivan who takes in all the calls at DPW and is responsible for generating work orders. Every residents call is important and each caller is always treated with respect and concern for them when they call.

Although the excerpts for each section do not name the dedicated individuals responsible for carrying out the daily duties and responsibilities for each, I can assure you that the individual efforts of every member of the department does not go unnoticed. It is with all their dedication and hard work that the work gets accomplished and at times under extremely adverse weather conditions. I personally THANK each member for a job well done.

The Department of Public Works Highway and Utilities Divisions encourage our residents to contact us regarding any questions or concerns that they may have. Our office hours are 7:00 AM to 3:30 PM, Monday through Friday. You may contact the DPW at 890-2150 or the Utility Division at 890-2171. If you should have an EMERGENCY after office hours please call the Salem Fire Department at 890-2200.

Respectfully submitted,

Rick Russell, Director of Public Works

# RECREATION DEPARTMENT

The Town of Salem's Recreation Department continued to offer a wide range of programs to residents in 2014. Some of those programs included: karate, ski and snowboarding, adaptive basketball, bowling, track and field, and soccer, Mad Science camps, CPR & first aid classes, archery, tennis, the traditional summer playground program at the Barron School, self-defense classes, old school PE, sport camps, and we added a teen adventure summer camp for children ages 11-15. The Recreation Department registered 769 participants in the programs listed above. The ages ranged from 3 year olds to a 72 year old.

In addition to classes and programs, the Recreation Department is involved with many special events throughout the year. On March 16<sup>th</sup>, the Recreation Department partnered with Great Bay Community College and the Methuen/Salem Rotary Club to run a Regional Basketball Tournament for Special Olympics New Hampshire. This year's tournament brought 542 athletes from around the state of NH to compete and help place athletes for the state tournament. On April 26<sup>th</sup>, the Recreation Department ran the Annual Fishing Derby. This event is sponsored by the Greater Salem, NH Rotary Club and provides an opportunity for children 15 years and younger to get outside and spend time with family and community members while trying to catch the largest and smallest fish in Hedgehog Pond. Although it rained for part of this event, we still had 297 competitive people fishing for recognition. The Recreation Department had to delay the July 4<sup>th</sup> festivities, but had a large celebration on July 5<sup>th</sup>. Although no official count was completed, police have estimated the crowd at a little under 8,000. Our Annual Halloween Party continues to grow. This year 491 people walked through SHS doors to enjoy food sponsored by Enterprise bank, games run by the high school key club members, and a parade around the facility to be judged by the Recreation Advisory Committee Members. If you missed any of these events I would encourage you to attend in the future.

Although we did not run a couple of other special events, we did work with the organizations that did and feel they deserve some recognition. On April 19<sup>th</sup>, Rockingham Christian Church ran an Easter egg hunt at Michele Memorial Park. They provided music, inflatable games/toys, and the ever competitive, knock your friend down to collect as many eggs as possible hunt. Additionally, Granite United Church held an event at Hedgehog Park on August 24<sup>th</sup> with live bands, an inflatable obstacle course, and food. These events were open to the public and a few thousand people attended them.

The Recreation Department finalized plans on a new bathroom, pavilion, with concession stand with storage for Hedgehog Park in 2014. Fundraising flyers were recently printed up and we hope to raise the funds in 2015 so we can start construction in the spring of 2016. The current structure did see some minor improvements in 2014 to ensure it would be structurally sound until the new building is completed.

The Recreation Department would not be as successful as it is if it were not for the people that run and assist with the programs and special events. We understand that without the participants, volunteers, summer staff members, Department of Public Works, Police and Fire Departments, Palmer School instructors, youth leagues, the taxpayers or other town employees, our programs would not be what they have become. The Department appreciates the help of the Recreation Advisory Committee for providing direction for our growth and for helping with special events.

We want to thank the companies and organizations in and around Salem that sponsor various events and activities. Thank you to Pat Corbett and Great Bay Community College for assisting with multiple special events and now running part of our adaptive recreation programs. And of course a special thank you to Jeanine Bannon for her dedication and hard work to ensure every question that comes into the Recreation Department is answered and done so with a great attitude every day. Thank you.

Respectfully submitted,

Chris Dillon, Recreation Director

# **SALEM COMMUNITY TELEVISION**

Salem Community Television began in 1971 with an agreement between Salem Cable TV and the Town of Salem. In the 1980's, a second channel was added to play Government and Public Access programming. In 2005, The Salem Government Channel was created and is dedicated to air live and taped coverage of Salem meetings. In 2015, SCTV celebrates its 44th year of serving the Salem Community. The main office is located at the High School Media Center, 44 Geremonty Drive in Salem and our telephone number is 603-893-7069 x5118. Staff members include: Tom Giarrosso - Executive Director, Judy Day, Susan McLoughlin, Larry Seaman, and Aaron Shamshtoyan.

SCTV shares community media center space with Salem's Learning Channel (SLC6) and students enrolled in vocational television broadcast courses at Salem High School. The shared facilities provide cost effective means and the support necessary for community members to express themselves through the production and distribution of television programs.

All Salem residents and employees of Salem located organizations are eligible for training utilizing SCTV equipment and services for non-commercial programming. SCTV is committed to the idea that community and public access programming should serve the greater Salem community. The public is invited to participate in the creation of these programs.

The Mission of Salem Community Television is to use cable television's unique capabilities to address the communications needs of individuals and organizations in Salem; to provide training and resources to make use of this communication medium; to increase access to the educational, cultural, political, municipal, and human service resources of the Town; to strengthen the ability of Town organizations to serve residents by distributing information to the community; and to provide local television programs and opportunities to create programming for residents of Salem.

In 2009, Town Meeting established a Revolving Fund under RSA 31:95-h for the purpose of providing public, educational, and governmental programming (PEG) and designated 100 percent of the revenue from cable franchise fees be used in support of the stations. This completed a 3-year transition to integrate SCTV into of the Town of Salem.

SCTV also coordinates several web sites including [sctv17.com](http://sctv17.com), [sgc23.com](http://sgc23.com), [salemchristmas.com](http://salemchristmas.com), [salemondemand.com](http://salemondemand.com), and [salemnhhistory.com](http://salemnhhistory.com) in conjunction with the Salem Historical Society and Salem Media Services. Over 2,000 programs are available as Video On Demand from your internet browser, including local shows and government meetings since 2006. The channels are also available to view as a live remote video stream over the internet, so Salem meetings can be seen live with an internet connection. School Board meetings and other educational programming can be found on [ssdtv6.com](http://ssdtv6.com).

Respectfully submitted,

Tom Giarrosso, Executive Director



## SENIOR SERVICES

The mission of Salem Senior Services is to assist the Town of Salem's Senior Citizens in maintaining self-sufficiency in their homes; acquaint them with local, county, state and federal programs; increase their opportunities to interact in the community; and provide them with a center which fosters mental, physical, social and nutritional well-being in a wholesome environment.

A great deal of this is accomplished at and through the existence of the Russell & Roberta Ingram Senior Center. The Center, located at 1 Sally Sweet's Way (off Veteran's Memorial Parkway), is open Monday through Thursday from 8:30 a.m. to 4:30 p.m., Fridays 8:30 a.m. to 3:30 p.m. for community residents 60 years of age and older. Seniors can drop in any time just for coffee and conversation or partake in any of our more than 200 structured activities, programs and services. Please visit our website (<http://townofsalem.org/departments/senior-services.html>) for a complete listing. We're sure you'll be surprised and delighted at the vast array of offerings.

In 2014, our number of active participants continued to climb, reaching a grand total of 2,709 by year end. We processed a record 281 new Salem residents; 308 new registrations in total. Due to continued capacity constraints, the Board of Selectmen enacted a lowering of the cap for accepting Non-resident registrations to 350 in August. Interesting notes: 54% of those new registrations were of folks in their 60's, 29% in their 70's, 15% in their 80's, and 1% in their 90's. We added another eight new programs or services to our immense selection of programming: a third ZENgevity class, Brain.e.olgy, Craniosacral Therapy, a Personal Trainer, Bible Study group, Sing-Along group, Diabetic Shoe Clinic and the exclusive Platinum Club in which to celebrate those in their nineties.

A major force in helping us provide all this is our 182 volunteers, giving 14,050 hours. No organization is successful without the gift of volunteers who come in and help with any task you ask of them, no matter how large or small. Our long list of angels is too numerous to list here, but you know who you are and please accept our heartfelt gratitude for all you do.

We greatly appreciate the altruistic attitude of so many who give so deeply to support our program, along with our sincere thanks to the Salem Council on Aging for all their help. Together they raised over \$72,235 this year! Please be sure to also read the Council on Aging's report elsewhere in this book.

Special recognition needs to be given for the efforts and generosity of Salem's Fire Association to treat nearly 300 Seniors to their 28th annual Holiday Luncheon held December 15th.

Salem's oldest citizen is Angeline Chagnon. She celebrated her 100<sup>th</sup> birthday on February 18, 2014! We were saddened by the loss of our Boston Post Cane Holder, Ruth L. Henning, who passed on August 9<sup>th</sup> at the age of 100.

I find the people, work and opportunities connected to this position both exciting and rewarding. I greatly appreciate my dedicated team of staff. I thank and commend Karen Bryant, Hector Rivera, and Wendy Peters for their continued high level of professionalism and enthusiasm.

Last, but certainly not least, we want to thank all of the Seniors who have been so gracious and giving. We greatly appreciate your support and ideas. We look forward to delivering the quality services and programming our Seniors desire and deserve in the coming year.

Respectfully submitted,

Patti Drelick, Director of Senior Services

# **TAX COLLECTOR**

The office of the Tax Collector is responsible for collecting revenue for property, yield, and current use taxes; Town utility fees and all permits and fees issued by other Town departments. There are other major departmental responsibilities which include responding to inquiries from banks, mortgage companies, attorney's offices and the general public. All of these transactions are handled in a courteous and timely manner.

The collection clerks work under the supervision and direction of both the Tax Collector and Town Clerk. They are trained to register motor vehicles, accept payments for property tax and town utility bills; recreation fees; building permits and other miscellaneous payments. The year 2014 brought personnel changes to the Collections Department. Congratulations to Christine Wholley who accepted the position of Purchasing Agent in the Finance department. I wish to thank full-time clerks Jacqueline Delaney and Jillian Skene; along with part-time clerks Rosie Daigle (who joined the department in May) and Nicole Morse (who joined the department in September) for their hard work and dedication serving the public.

I would also like to express my sincere thanks and appreciation to Deputy Tax Collector Donna Bergeron for her assistance, dependability, enthusiasm and accuracy in our record keeping.

Respectfully submitted,

Cheryl-Ann Bolouk, CTC, Tax Collector

## **TOWN CLERK**

The total gross revenue for the Town Clerk's office in 2014 was \$5,540,116.50. This was an increase of about \$494,998.90 in revenue.

In May of 2012 the collection clerks were trained to be Municipal Agents. This means when registering a motor vehicle, we can process both the Town and State portion for an additional \$3.00 agent fee per transaction. The Town Clerk's office also offers motor vehicle renewals on line (E-Reg) and dog renewals on line.

Clerks from both the Town Clerk's office and the Tax office are cross trained to perform most of the functions of both offices. The clerk's register and title motor vehicles, issue plates, license dogs, sell landfill permits, accept payments for property tax bills, water and sewer bills, recreation fees, building permits and other miscellaneous collections. This "one stop shopping" has worked very well for both the clerks and for the residents of Salem.

The full time clerks in this office are Jacqueline Delaney and Jillian Skene. Rosie Daigle and Nicole Morse are our part time clerks. Rosie was hired in May 2014 and Nicole was hired in September of 2014. I would like to thank all the clerks for their dedication and hard work making the Collections Department a success; they are all assets to the Town of Salem. These clerks work under the supervision and direction of both the Town Clerk and the Tax Collector.

Christina Fleury is the Deputy Town Clerk. Christina and I continue to perform all other functions of the Town Clerk which include marriage licenses, vital statistics, town records, voter registration applications and information, elections, UCC terminations, State liens and attachments, dredge and fill applications, pole permits, Article of Agreement (non-profit filings), oaths of office and Sheriff's writs. We also are available to help in the collections department when needed and continue to do the book-keeping duties of the Town Clerk's office, which maintains an accounting of its own revenue.

There were 92 resident marriages, 134 resident deaths and 33 resident births which took place in NH in 2014. We have no record of any out of state vital events.

Respectfully submitted,

Susan Wall, Town Clerk

# TOWN CLERK

## 2014 RECEIPTS AND VITAL STATISTICS

Automobile Tax Permits	\$5,316,273.00
2014 (35,879)	
Title Fees	14,024.00
Municipal Agent Fee	103,095.00
Marriage License Fees*	18,045.00
Certified Copy Fees**	46,460.00
Dog License Fees***	
2014 (3,934)	24,826.50
Elections	75.00
Uniform Commercial Code & Other Liens	5,370.00
Collection Fees	1,575.00
Filing Fees	73.00
Recording Fees	25.00
Legal Fees - Dogs	10,275.00
Gross Receipts Remitted to the Treasurer	<u>\$5,540,116.50</u>
*Less Remittance to State of NH for Marriage License Fees	- 15,238.00
**Less Remittance to State of NH for Certified Copy Fees	- 19,365.00
(1295 copies @ \$ 8.00 ea = \$10,360.00)	
(1801 copies @ \$ 5.00 ea = \$ 9,005.00)	
***Less Remittance to State of NH for Dog License Fees	- 1,967.00
(3,934) Licenses @ .50 ea. - \$ 1,967.00	
***Less Remittance to State of NH for Animal Population Control Fees	- 7,034.00
(3,517) Licenses @ \$2.00 ea - \$ 7,034.00	
Net Revenue to the Town	<u>\$5,496,512.50</u>

### VITAL STATISTICS --2014

#### MARRIAGES

Salem Residents -- Married in NH	92
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#### BIRTHS

Resident Births -- Born in NH	33
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#### DEATHS

Salem Residents -- Died in NH	134
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Boards, Committees,  
and  
Commissions

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# BUDGET COMMITTEE



*Seated: Shannon Bettencourt (Secretary), Dane Hoover (Chair), Paul Welch (Vice-Chair); Standing: Paul Huard, Robert Bryant, Steven Plante, Martha Spalding, Stephen Campbell (Selectmen Rep.), Bernard Campbell (Alternate School Board Rep.), Not Pictured: Michael Carney (School Board Rep.)*

I would like to thank the town staff, school staff, department heads, Salem School District administrative staff, Town Manager, Board of Selectmen, and the School Board for all their hard work on behalf of our residents. I want to thank my fellow Budget Committee members for their hard work. Our team saw the departure of Barry Pietrantonio. I want to thank Barry for his service to the town of Salem. We also welcomed the addition of Shannon Bettencourt to our team.

In 2014, the town saw a continuation of the high increases in healthcare and retirement costs. Despite the continued economic pressures on the retirement fund and healthcare costs, we must strive to reduce or maintain our current tax rate to keep our town affordable to current residents. The Budget Committee will continue to ask our staff to look for opportunities to save money and control costs.

We are proud that the Town and School boards held their budgets to small increases. The budget passed by the Budget Committee further reduced the proposed budgets. The reduced budget offsets the impact from approved capital improvement projects, escalating pension, and escalating health care costs. The high school renovation bonds, along with current school bonds for the Phase I and Phase II renovations bring the total cost to nearly \$10 million per year.

Our voters have a number of warrant articles to consider in March 2015. These articles include the road program, Safety complex, and union contracts. Because of the capital improvement projects requested, we must continue to contain costs so that Salem can attract businesses and families. Our community must continue to improve infrastructure and then maintain that infrastructure. In 2015 we should consider a maintenance program, similar to what we have in place with the roads program to maintain the properties in Salem. This will slow the rate of massive reconstruction and renovation projects needed.

It is the responsibility of the Budget Committee to ask questions that will inform the public on town spending and budgets. To accomplish this, we will work with the town staff, school staff, department heads, Salem School District administrative staff, Town Manager, Board of Selectmen, and the School Board to manage the growing costs, capital improvement needs and significant staff cost increases. Finally, the Budget Committee welcomes public input to help monitor spending, and budgets.

Respectfully submitted,

Dane Hoover, Chair

# CONSERVATION COMMISSION

In 2014, the Salem Conservation Commission conducted 10 meetings with 9 major agenda items (down from 31 in 2012). Projects reviewed by the Commission included a wetland filling for a subdivision road off of Pond Street, Ralphie's Café, the Cove Road culvert replacement and improvements, and the reconstruction of North Policy Street. Throughout the year the Salem Conservation Commission reviewed conditional use permits for wetland impacts/setbacks and wetland impact/mitigation plans throughout the Town. The Commission was very active with a full Commission plus 2 alternates.

The Commission continued its efforts to improve the Salem Town Forest. Conservation Commission members spent many hours clearing and cleaning all trails. Upgrades to Trail "A" continued with the addition of more stone for better drainage. There were no major weather incidents that affected the Town Forest this year. Thank you to everyone who participated in the spring cleanup in the Town Forest in June and the fall cleanup in November. We continue to encourage everyone in town to visit the Salem Town Forest (located on Shadow Lake Road) and to come enjoy the trails.

The spring cleanup of 114 Lawrence Road was done by Boy Scout Troop 267. Their willingness to devote their time to help out the Commission is greatly appreciated.

The Commission continued the work on the community gardens at the Hawkins Farm property on Town Farm Road. The community gardens had 27 plots on the property. Salem residents have the opportunity to grow vegetables that benefit their families and local organizations. The Peters family had another successful harvest of corn on the property and the trail that meanders around the property gives local residents a great place to walk. I would like to thank the Joan and Jim Blondin for their work in the community gardens.

Chris Kane continued to monitor the town's conservation easements. This process will continue throughout 2015.

The Commission purchased an 8.75 acre parcel of conservation land adjacent to Veterans Memorial Parkway from Dr. Crowley. The Commission appreciates the opportunity to protect and steward such lands in the Town.

The Commission reviewed conservation easements for Spicket Hill Realty off Bridge Street, DHB Homes off Millville Circle, and Leonard Estates off Gordon Avenue.

In closing, the Commission would like to thank all the voters and taxpayers for their support in 2014. We thank Ross Moldoff, Sue Strugnell, and Judy Day for their continued support. I personally would like to thank all the members of the Commission for their dedication month after month volunteering their time and talent to make Salem a better community.

Respectfully submitted,

William A. Dumont, Chair



# COUNCIL ON AGING

The Salem Council on Aging (COA) consists of seven Salem residents appointed by the Board of Selectmen. Their mission is to help insure Salem provides its older residents with the opportunity to maintain self-sufficiency in their homes; acquaint them with local, county, state and federal programs; increase their opportunities to interact in the community; and provide them with a center which fosters mental, physical, social and nutritional well-being in a wholesome environment.

We extend our tremendous appreciation to Josie Simard and Paul Carlton, who stepped down this year after years of outstanding service and dedication to the Council. We welcomed Robert Dennis and Paula McGillivray as new members to the Council.

2014 continued to be an exciting and busy year for the Council. As Chairman, I'd like our citizens to realize just how great an impact the Councils' efforts help our community. As you go on to read more detail below, please keep in mind that all our efforts and contributions are saving tax dollars, but more importantly, preserving our Town's infrastructure. Many of the improvements we do for senior programming or to the Ingram Senior Center most likely would go unrealized, as they are not provided for in the Senior Services budget.

We want to thank ALL who have helped us in our fundraising efforts. We continue to actively fundraise, solicit donations and seek grants, resulting in more than \$72,235 for 2014. We continued our commitment to volunteering our time as a designated charity for the Texas Hold'em events at Rockingham Park. This effort raised \$49,158. We were fortunate to be selected the beneficiary of Greystone Farm's Season of Giving charity event for which we, as in the past, the 'Off Broadway Thrift and Gift Shop' continues to be a huge contributor to this fund, bringing in \$16,471 this year.

Other major contributions include the donation of \$2,382 from the Bingo Group, \$937 from the 45's Card Group, \$475 from the lobby donation box, \$280 from the Poker Group, \$188 in appreciation of Reiki Treatments, and \$159 from the FanTan group. More than 60 other individuals gave very generous donations, such as memorials in memory of a loved one or in appreciation of the good times and services they receive at our center, totaling \$2,531. Annamarie Nicosia donated a Baby Grand piano.

Three very special seniors took the initiative to collect local family recipes and professionally publish our first-ever 'Tried & True Family Recipes' cookbook to raise funds for the Center. The books are for sale for \$10 each, and have the potential to raise \$3,000 for the Center. Our gratitude goes to Marie Gauvin, Ann Sheehy, and Barbara Ferrero for their commitment and hard work to bring this project to fruition. Be sure to pick up your copy at the Senior Center today before they are sold out!

We expended more than \$12,600 to help enhance and supplement the facility, programs and services offered by Salem Senior Services. Some of our major expenditures included the annual Volunteer Appreciation event, the new Platinum Club event, tuning pianos, subsidizing every cup of coffee purchased, annual support contract with myseniorcenter.com, awards for the Tournament Challenges held during the annual Anniversary Celebration event, entertainment events, and several miscellaneous repairs, supplies and enhancements to the Ingram Senior Center building.

Salem Senior Services continues to grow and by year-end had more than 2,700 seniors regularly participating in programs and activities. I wish to also commend the staff for the great job they do each and every day to facilitate Salem having the best Senior Center in New England! Please drop in and check us out when you're in the neighborhood!

Respectfully submitted,

Russell Ingram, Chair

# HISTORIC DISTRICT COMMISSION

The Historic District Commission Consists of a five member board of volunteers and a Selectman representative. This commission provides the protection of the structures and areas of its cultural, social, economic, political and architectural history of the town as well as the civic pride of the historic area. At one time, this district encompassed a meetinghouse, fire station, jail lock-up, court house, school, market, post office, cemetery, church, library, blacksmith and bicycle shop. Over the years many of the businesses have changed but the buildings have remained the same.



This past year the Hannah Tenney Church closed its doors. The congregation started in 1805 in a farm house on Zion Hill Road and also on Bluff Street. It later moved to the little house on the Northeast corner of Main and School streets and finally to its present location at 290 Main Street. The original building was a large, white gothic style church but burnt down on March 16, 1917, it was a total loss. The church was rebuilt by Charles Tenney and was dedicated to his mother, Hannah Tenney. The first service was held on September 22, 1918.



Noted in the church history is that Olive Agnes Haigh rang the church bell for over 60 years and that Alton Mosher restored the wooden cradle for the bell. The predominant theme of this church as noted in various locations is “All Are Welcome”.

The Salem Museum now houses many of the churches artifacts and history. These items are on display for everyone to enjoy. We now have the sign hanging in the entrance hall “All Are Welcome”, and they are.

Respectfully Submitted

Beverly Glynn, Chair

# SALEM HOUSING AUTHORITY

## Waiting Lists Remain Open

Despite lengthy wait times, the Salem Housing Authority (SHA) has kept its waiting lists open and is accepting applications for the public housing program and the Downing Way property.

In order to qualify for the public housing program, the applicant head of household or co-head must be either elderly (age 62 or older) or disabled in accordance with the program regulations. In addition, annual gross income must be within the program income limits. Presently, there are over 200 applicants on the public housing waiting list. The public housing properties include Millville Arms, Telfer Circle and Hilda Place (158 units in total located in Salem). The program is federally subsidized with rents that are based on household income.

Downing Way is a 24-unit rental property that falls under the Low Income Housing Tax Credit (LIHTC) program. Unlike the public housing which is regulated by the US Department of Housing and Urban Development (HUD), the LIHTC program is regulated by the IRS. The property is not federally subsidized, but rents are restricted and, therefore, affordable. In order to qualify for Downing Way, households must have annual gross income that is under the applicable income limits and every household member must be age 62 or older. The SHA does maintain a small waiting list for Downing Way.

Through the use of operating reserves as well as modernization grant funds received from HUD, the SHA made a number of improvements to the properties in the past year. Hot water heaters were replaced at Millville Arms, common areas (hallways) were painted at Millville Arms and Telfer Circle, exterior trim work was completed at Telfer and the maintenance garage/shop roof at Telfer received new shingles!

Our Millville Arms office space continues to be utilized by the Greater Salem Caregivers. Our main office is located at 70 Telfer Circle in Salem (off Freedom Drive). If you or someone you know needs an application for either of our programs, please stop by our Telfer office or give us a call at 893-6417.

As always, we wish to express our thanks to Mr. Hickey and the various Town departments with whom we interact over the course of the year. We are grateful for your support and collaboration!

Respectfully submitted,

### Board of Commissioners

Kenneth Akerley, Chair

Gwendolyn Brainerd, Vice-Chair

Georgette Smith

Virginia Consoli

Frank Grzasko

Diane E. Kierstead, Executive Director

## **KELLEY LIBRARY TRUSTEES**

Acting as the governing body of your public library, The Kelley Library Board of Trustees is honored to serve our community. It is a pleasure to work with my fellow trustees, Kate Norton and Cindy Jury as well as Kelley Library Director Alison Baker, Kelley Library Assistant Director Natalie Ducharme and the wonderful library staff. Their efforts are truly appreciated by the Trustees as well as the citizens of Salem, New Hampshire.

Kelley Library is member of GMILCS, a library consortium. GMILCS, Inc. is a nonprofit consortium of public and academic libraries in New Hampshire, serving the libraries of Amherst, Bedford, Derry, Goffstown, Hooksett, Manchester, Merrimack, Milford, Salem, Windham, New England College and the New Hampshire Institute of Art. In 2014, payment of fines and fees via credit or debit cards was offered through GMILCS.

The Kelley Library continues to maintain, and when applicable and appropriate, to upgrade its facility. The Trustees were able to install a new projector and projection screen which completed the renovation of the Beshara Room. This project was funded by Trustee funds, income derived from income-generating equipment as defined by statute (202-A:11-a)

The Trustees would like to thank Salem Lions Club and Salem Women's Club for their continued support. Recently, the Clubs agreed to fund a new program, 1000 Books before Kindergarten. The program's goal is to have read 1,000 books to your child before he or she begins kindergarten. Reading to or with your child promotes the importance of reading and also strengthens the parent child bond. The program offers suggestions and reading lists and also offers mobile apps to assist parents in reaching the goal.

The Trustees would like to thank the Kiwanis Club of Salem for their support of our Summer Reading Program. Their generosity enables our young readers to remain engaged over the summer with stories that challenge their imagination. The Trustees and Staff of Kelley Library would also like to thank the following businesses for their participation in the reading program: Annie's Hallmark, Auntie Anne's Pretzels, Canobie Lake Park, The Chocolate Moose, Chief Wok, Dodge Grain, It's All About Moi, Lake Street Garden Center, McDonalds, Park Place Lanes, Sal's Pizza, Who You Callin' Cupcake and You're Fired.

Unfortunately, Annette Cooke resigned as a Trustee in February of 2014. I thank Mrs. Cooke for her service to the Kelley Library. Following a call for candidates, Cindy Jury was selected to fill the remainder of Mrs. Cooke's term. We wish both Trustees continued success.

The Kelley Library is proud to serve the citizens of Salem as a multipurpose, public service institution providing access to informational, educational, cultural and recreational areas of interest. The people of Salem are fortunate to have access to one of the finest public libraries in the State of New Hampshire. And we Trustees are committed to ensuring its sustained success.

Respectfully submitted,

Martha Breen, Chair  
Kate Norton, Vice-Chair  
Cindy Jury, Treasurer

# KELLEY LIBRARY DIRECTOR

We at the Kelley Library continued to make the library space welcoming and ready to serve the changing library needs of the community of Salem. Maintaining the long history of quality books, films and music and services, the library is also ensuring that library services and materials are also easily available remotely. Once again, we invite you to come and see for yourself what's new this year at **your** local library.

- The focus was on facility this year, and we accomplished a number of improvements. The walkway to the lower lobby entrance and the children's room was completely replaced. The pavement was cracked, there were weedy areas that wouldn't support other kinds of growth, the entrance pad to the lower lobby was severely cracked and uneven. A new walkway and entry has resolved all the problems.
- Continuing on the facility focus, the Men's room off the lower lobby was remodeled. The floor was redone, neutralizing asbestos risk, new stall walls and doors were installed, a new mirror, soap and paper dispensers as well. All was topped off with a fresh coat of paint.
- The Trustees continued to invest in the library and had a state of the art projection system installed in the Beshara Room, the large meeting room. The system includes a short-throw projector, white board, Blu-Ray/DVD player, and surround sound. Connectivity with the library's WiFi is readily available as well as easy integration with personal computers. The whole system is easy to use, important for the many groups that use the meeting room throughout the year.
- The main floor has a major reorganization to integrate the circulation desk more closely with the reference department and to make sure the desk is out where library customers are looking for help. The project has made a major impact on the functionality and appearance of the library, but was actually a very simple project to accomplish. The original circulation desk was repurposed in the new location, and additional desk was constructed from existing shelving, and the area now houses all the key equipment and functions in one efficiently organized space. Best of all the transition has been seamless with our customers liking the change.
- The Library now offers self-checkout in the children's room. This allows the librarian to give each customer whatever help they want and need, but allow those customers who just want to quickly check out their books and movies out and go, to do so via the easy, touch-screen self-checkout.
- The Kelley Library is proud to be the first library in the state to offer the **1000 Books Before Kindergarten** challenge. Made possible with grants from the Women's Club and Lion's Club, this program promotes reading readiness and family bonds. Details can be found online at the library website, or in the Children's Room.

*Did you know?* The Kelley Library as paper copies of the Salem Observer going back to the early 90's, and microfilmed copies from 1968-1977 (more microfilmed each year) that you can access online?

Respectfully submitted,

Alison Baker, Director

## 2014 KELLEY LIBRARY STATISTICS

### "It's All Here"

#### REGISTERED USERS

Adult Cards	10,749
Children's Cards	1,921
<b>Total</b>	<b>12,670</b>
 New Registrations, 2014	 1,072

#### RESOURCES AVAILABLE

Books	77,893
Audio: Books and Music	7,729
Video: DVD, Blu-Ray, Games	9,043
Other: Kindles, etc	13
Magazine and Newspapers: print copies	4,853
Magazines and Newspapers: Microfilm reels	1,594
Magazine and Newspapers: eResources	11,118
Downloadable: Audio and eBooks	22,797
Museum passes	18
Streaming media: Music and Film	3
eResources	24
<b>Total</b>	<b>135,085</b>

#### ITEMS CIRCULATED

Books: Adult	76,621
Books: Children's	61,668
Books: Young Adult	4,073
Magazines	5,105
Audio: Books and Music	20,523
Video: DVD, Blu-Ray, Games	63,928
Other: Kindles, etc	93
Museum Passes	903
Downloadable: Audiobooks	2,771
Downloadable: eBooks	7,285
eResources: Sessions	18,320
Streaming music and film: Sessions	266
<b>Total</b>	<b>261,556</b>
 Items added, 2014	 7,527

#### IN-HOUSE ACTIVITY

Adult Programs	96
Attendance	580
Children's and Teen Programs	176
Attendance	3,469
Meeting Room Reservations, community	345
Public Computer Sessions (14 computers)	16,639
Total visits	207,781

# MUSEUM COMMITTEE

The Salem Historical Museum consists of four buildings located in the Salem Center Historic District: the Old Town Hall (built 1738), Alice Hall Memorial Library (built 1861), Schoolhouse #5 (built 1873), and, new to the museum this year, Hose House 2 (built 1906). Historical objects and displays relating to Salem's past are on display in the Old Town Hall, and the other buildings are restored to the time period when they served as the town's public library, one-room schoolhouse, and firehouse.

Over the past two years, Hose House 2, which served as one of Salem's first fire houses, has been undergoing restoration to return the building to the way it once looked. Thanks to a committee of dedicated volunteers, including committee Chairman Dr. Henry E. LaBranche, the Hose House was opened on Veterans Day as a museum dedicated to the history of Salem's firefighting. Work on the building included painting of the exterior, replacement of flooring, doors, and window casings, and rebuilding the bell tower. The Museum Committee is pleased to be able to have the Hose House as a part of the Salem Museum and greatly appreciates the donations of time and money that made it possible.

New exhibits continue to be installed at the Museum, including a new display of items from the recently closed Hannah Tenney Methodist Church. The Salem Museum is open to the public April through October on Mondays from 2:00 to 5:00 p.m. and by appointment. Additionally, the Salem Depot Station contains historical exhibits and is periodically open to the public. School classes, youth groups, and other clubs and organizations are invited to visit the Museum any time of the year.

The Museum depends on volunteers to give tours to visitors, help to build exhibits, and answer research requests. We are always looking for additional help – knowledge of Salem's history is not required, just a willingness to learn! Anyone interested in learning more about the history of Salem is encouraged to get involved by volunteering during museum hours and attending meetings of the Salem Historical Society in the museum's meeting room. The Historical Society features interesting lectures on topics related to the history of Salem and New England.

Following is the schedule of meeting topics in 2015. All programs start at 7:00 p.m. and are free and open to the public.

- *March 10*      *Imperial Russian Faberge Eggs, presented by Marina Forbes*
- *April 14*      *The Loyalists: the Other Side of the American Revolution, presented by Eleanor Strang*
- *May 12*        *Rounders to Baseball: From Opening Day to the World Series, presented by Anne Barrett*
- *June 9*        *What is Happening to Our Bees?, presented by David Ross*
- *July 14*        *Cross Cut Logging in N.H., presented by Rebecca Rule*
- *August 11*     *"Jelly Roll", presented by Dan Zavisza*
- *September*    *Lighthouses, presented by Jerry D'Entremont*
- *October 13*    *Runaway Wives: When Colonial Marriages Failed, presented by Marcia Schmidt Blaine*
- *November 10* *Ballad Lives, presented by John Perreault*

The Museum Committee appreciates the continued support of the Salem Historical Society and the group of Monday afternoon volunteers who faithfully manage the museum's collection and give tours. Through your dedication and countless hours of volunteer work, the people of Salem are able to enjoy this great community resource.

Respectfully submitted,

Jeffrey Barraclough, Chair

# **PLANNING BOARD**

It is my honor to provide a summary of the Salem Planning Board's activities in 2014.

The Board held 23 regular Planning Board meetings with 79 agenda items, a work session on ethical standards, and a public hearing on zoning amendments.

Redevelopment of retail properties on Route 28 continued with a new building proposed on North Broadway, another furniture store at Ashley Furniture, a new convenience store and expanded gas station for Cumberland Farms, a new restaurant for Ralphie's Café, and a convenience store at the Sunoco gas station in the Depot. The Board also approved a new entrance to the food court at the Mall at Rockingham Park and new signs on the property.

These developments provide opportunities for improving the appearance of our commercial corridor and improving the flow of traffic. We appreciate the assistance of property owners and developers in meeting these important Town goals.

Residential development increased from past years with senior housing projects on Pond Street (46 units) and Pleasant Street (16 units), a 4 lot subdivision on Lake Shore Road, and an assisted living project on Veterans Memorial Parking.

Other large projects approved in 2014 include an office building on Keewaydin Drive, a fitness club/salon on Main Street as part of the Tuscan Kitchen development, and a botanical garden at the former miniature golf course on North Broadway. A list of the major projects approved by the Board is attached.

I thank all of the Board members and Town staff for their dedication and work during 2014.

Respectfully submitted,

Edward DeClercq, Chair



## MAJOR PROJECTS APPROVED BY PLANNING BOARD IN 2014

<u>Applicant</u>	<u>Project</u>	<u>Location</u>	<u>Map and Lot</u>
Mazraani	6400 sf retail bldg.	North Broadway	81-3127
Kelly Plaza	24,218 sf furniture store	Kelly Road	136-8942
Hampshire Road Storage	3450 sf maintenance bldg.	Hampshire Road	151-96
Cumberland Farms	4500 sf convenience store/gas pumps	South Broadway	143-197
Brooks Properties	34,000 sf office bldg.	Keewaydin Drive	106-7854
Mall at Rock. Park	new food court entrance	Mall Road	116-7884
Iannazzo	20 seat hookah lounge*	Main Street	89-1172
Oriole	46 unit senior housing project	Pond Street	145-9483
Buono Panini	20 seat outdoor patio	South Broadway	144-188
Thur Ken	16 seat Subway restaurant*	Main Street	76-7302
Lucky 13 Bingo	250 seat bingo hall*	Garabedian Drive	143-9474
Mall at Rock. Park	new signs	Mall Road	116-7884
LCB Senior Living	73,000 sf assisted living facility	Sally Sweet's Way	100-7519
Mika	4 lot subdivision	Lake Shore Road	79-4435
Denise Ryan Auction House	11,000 auction house*	Garabedian Drive	43-11056
KCGB Real Estate	botanical garden*	North Broadway	54-11188
Ralphie's Café	4300 sf restaurant (80 seats)	South Broadway	108-10470
J & S Investments	13,000 sf fitness club/salon	Main Street	89-1147
Swiniarski	16 unit senior housing project	Pleasant Street	98-3950

\*change of use within existing building

## **RECREATION ADVISORY COMMITTEE**

The Recreation Advisory Committee had an active 2014. We continued with the work of Phase Three for Hedgehog Park and held discussions on the designs submitted for the new pavilion. With these discussions, the design plans would go before the planning board and the board of selectman for their review. Along with discussions on the design, this board discussed the means for funding of Phase Three and how the old pavilion should be removed.

A question was brought to the Recreation Department regarding vendor licensing and facility use at local parks and this question was brought before the board. We discussed the matter of how the rule should be enforced or if a change in the wording of the rule is needed and we hope to have this solved in 2015. Earlier in the year we also looked at the wording of other regulations for local parks. After we reviewed these, we made our suggestions to the Recreation Department

There were several by-law changes as a means of addressing issues regarding quorum.

I would like to thank the members of the Recreation Advisory Committee and the Recreation Department for all that they have done this year.

Residents are always encouraged to give their input. You can find contact information for members of the board or the Recreation Department at the Town of Salem website. Residents are also encouraged to attend our meetings.

Respectfully Submitted,

Aaron T. Krukowski, Chair

## **SUPERVISORS OF THE CHECKLIST**

During 2014 the voters had three opportunities to cast ballots. At the Town Election held in March, the State Primary election held in September and again at the General Election in November. In addition, the Supervisors worked closely with the Town Moderator on a town wide redistricting process.

It was decided that the Lancaster school would no longer be utilized as a polling location. As a result, the Soule and Barron schools were reopened as voting locations. The Supervisors were responsible for preparing a town wide postcard mailing to all Salem residents providing them with new or updated polling information. Beginning with the September State Primary Salem residents cast their ballots at 5 different voting locations, the Fisk, Soule, Barron and North Salem Elementary Schools, and the Senior Center. The transition from 4 to 5 locations went smoothly and alleviated voter lines and parking constraints.

The total number of new registrations processed by the Supervisors during 2014 was 1,080. As of January 7, 2015, the number of registered voters in the Town of Salem is 19,658. This total number is comprised of 8,098 undeclared voters, 5,198 democrats and 6,362 republicans.

The Supervisors would like to remind everyone that a resident may check their registration status at any time. The complete voter registration checklist is updated periodically throughout the year and a copy is always available at town law and the Kelley Library. This checklist allows you to verify your name, address, and party affiliation as well as which polling location you should go to cast your ballot. If any of the information is not correct, you may fill out a new registration form at town hall during regular business hours or any of the special sessions held by the Supervisors. These sessions are mandated by the State of New Hampshire and are held at various times throughout the year. Notices of these special sessions are always publicized in the local newspapers, on the local government channel, and are posted at the Municipal Office Building. While New Hampshire does allow new registrations on election days we highly recommend that you are registered to vote prior to Election Day.

Should you have any questions regarding voter registration, please feel free to call us at 603-685-6414.

Respectfully Submitted,

Melissa M. Sorcinelli, Chair

# TRUSTEES OF TRUST FUNDS

The Trustees of Trust Funds are comprised of three elected officials who are authorized by NH State Statute (RSA 31:19-38-a) to administer various non-expendable trust funds created by gifts and legacies to the Town. In accordance with their fiduciary duties, the Trustees seek to preserve the capital of the funds. The Trustees also currently administer separate capital reserve funds appropriated by Town Meeting.

The Trust funds are held to purchase library or educational material and scholarships. The Capital Reserve Funds are appropriated for road improvements, school district improvements or the purchase of capital equipment.

The Trustees disburse funds throughout the year as necessary from the capital reserve accounts and disburse income annually to carry out the designated purposes of the non-expendable trusts. Since 1994, the day-to-day management of these funds has been performed by Citizens Bank Investment Services.

In accordance with their fiduciary duties, the Trustees seek to:

1. Preserve the capital of the funds;
2. Generate modest principal growth real (inflation-adjusted) purchasing power of the non-expendable funds; and
3. Generate income sufficient to annually fund the expenditures contemplated by the trusts.

After the Town election in March, Russell Frydryck was welcomed as a Trustee. The Trustees bid a fond farewell to Ralph Stein who served as a Trustee for seven years. His dedicated service and commitment to the town will be missed.

The Trustees wish to thank Tax Collector Cheryl-Ann Bolouk for volunteering to perform their record keeping functions for the past twenty-four years.

If you have any questions or suggestions regarding the Trust Funds please contact the Trustees at the Town Hall.

Respectfully submitted,

Thomas Linehan, Chair  
Susan Covey  
Russell Frydryck

# ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment derives its power to hear petitions, and grant relief, from the New Hampshire Revised Statutes Annotated (RSA) and from the Town of Salem Zoning Ordinance. The Zoning Board of Adjustment is a quasi-judicial board and hears cases brought forth by property owners who seek relief from the strict terms of the Town of Salem zoning requirements. Relief is granted by way of Variance as well as through Appeals of Administrative Decisions made by town officials.

The primary goal of the board is to uphold the strict terms of the ordinance in a professional, polite and courteous manner. Board members follow a strict set of criteria and use all applicable ordinances, statutes, and case law when deciding each petition separately and on its own merits.

The Zoning Board of Adjustment meetings are held the first Tuesday of each month. The meetings are televised and broadcast live on SCTV 23 and rerun throughout the month. The meeting can also be viewed on the Town website at [www.townofsalemnh.org](http://www.townofsalemnh.org) or [www.sgc23.org](http://www.sgc23.org). The public is invited and encouraged to attend the meetings.

As we begin 2015, I would like to thank Planning Director Ross Moldoff and Lisa Wojtas for all their hard work in putting the applications together and helping to keep the board running smoothly and efficiently.

Respectfully submitted,

Gary S. Azarian, Chair

<b><u>2014</u></b>	<b>Granted</b>	<b>Granted with stipulations</b>	<b>Denied</b>	<b>Withdrawn</b>	<b>Tabled</b>	<b>Continued</b>
Variance	22	27	5	1	0	6
Equitable Waiver	0	0	0	0	0	0
Re-hearing	1	0	2	0	0	0
Appeal of Administrative Decision	0	0		0		0
Special Exception	0	0	0	0	0	0
<b>Totals</b>	<b>23</b>	<b>27</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>6</b>

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# Financial Reports

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# TOWN TREASURER

The Treasurer has duties and responsibilities established by both statute and Town investment policy. This policy is reviewed and approved annually by the Selectmen. The principal elements of this policy require the liquidity and safety of Town funds and, consistent with these constraints, maximizing the earnings on Town funds on deposit. This is the money collected in property taxes and various fees, and held for use in paying the operating expenses of the town. Liquidity means that the Town has sufficient cash on hand to meet its expenses, both current and capital. Safety requires that Town funds are never at risk.

In 2014, the Federal Reserve scaled back its policy of quantitative easing through bond purchase as it had indicated it would a year ago. This has not yet reflected in appreciable changes in interest rates as seen by the Town. While these continued low interest rates have had a generally favorable impact on borrowers, they are not such good news for the Town which in the past has realized significant earnings on its funds on deposit.

I include the following remarks for reference and for new readers to this space. RSA 41:29 provides in part that: “The town treasurer shall have custody of all moneys belonging to the Town, and shall pay out the same only upon orders of the Selectmen . . .” However, essentially all the financial dealings of the Town are handled by the Finance Department. Nonetheless, the Town Treasurer, a part-time elected official, has specific tasks and responsibilities not handled by it. This is due to both statute and Town practice.

The Financial Report section of this Town Report contains a comprehensive listing of town revenues and expenses. Here I describe how the Town actually guarantees the safety of its funds. Because Town balances generally exceed FDIC insurance limits, a collateralization procedure is used. That is, our bank purchases US Government securities in the Town’s name for 102% of current balances. The amounts on deposit are monitored and the collateralization is adjusted on a weekly basis.

The Treasurer also has custody of impact fees. These are the fees assessed on new dwellings and other structures for their impact on the community and are kept in an account separate from the Town’s general fund. There are four such impact fees, *viz.* School, Recreation, Public Safety and Roads. The activity in each of these accounts is summarized in the following table.

<b>Impact Fee</b>	<b>Number of Fees</b>	<b>Balance 12/31/2013</b>	<b>Receipts 2014</b>	<b>Withdrawals 2014</b>	<b>Balance 12/31/2014</b>
<b>School</b>	42	325,303	128,487	123,077	330,713
<b>Recreation</b>	21	74,768	19,949	39,374	55,343
<b>Public Safety</b>	46	151,923	95,587	42,914	204,596
<b>Roads</b>	26	772,012	588,952	224,503	1,136,461

As always, I thank Melanie Murray, Accounting and Budget Manager, who compiled the data for this report with her usual expertise and unfailing good cheer.

Respectfully submitted,  
John Sytek, Town Treasurer

**KELLEY LIBRARY  
TREASURER'S REPORT  
2014**

Balance of cash on hand January 1, 2014	65,790.76
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Income, 2014

Town of Salem	1,339,753.77
Library Fees	12,566.28
Materials of Trade (fines & payments for lost/damaged items	12,697.97
Trust Funds	1,501.27
Gifts & Grants	4,691.14
Interest	115.46
 Total income:	 1,371,325.89

Total Available Funds, 2014	1,437,116.65
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Expenses, 2014

Personnel Services	1,036,237.03
Fees & Charges	9,407.91
Materials of trade	153,856.99
Supplies	15,473.57
Services and Charges: Building	79,546.23
Services and Charges: Other	60,589.27
Equipment and Furniture	21,037.22
 Total Expenses:	 1,376,148.22

Balance of Cash on Hand, December 31, 2014	60,968.43
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Cash Balances, December 31, 2014

Cash on Hand	889.48
Checking Account	38,798.28
Certificate of Deposit	10,696.11
Brock Trust Fund	7,319.68
Madeleine L. Marois Trust Fund	3,264.88
 Total Cash Balances	 60,968.43

Madeleine L. Marois Trust fund activity (for the purchase of recorded classical music) as follows:

Balance on January 1, 2014	4,110.80
Interest, 2014	4.08
Expenses, 2014	850.00
Balance on December 31, 2014	3,264.88

## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Salem, New Hampshire

### Additional Offices:

Nashua, NH  
Andover, MA  
Greenfield, MA  
Ellsworth, ME

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Salem, New Hampshire, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Salem, New Hampshire, as of December 31, 2013, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and Schedule of Funding Progress – OPEB be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2014 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regu-

lations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

*Melanson, Heath + Company P.C.*

May 8, 2014

TOWN OF SALEM, NEW HAMPSHIRE  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
DECEMBER 31, 2013

	General	Water Fund	Sewer Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and short-term investments	\$ 26,469,852	\$ 2,210,027	\$ 3,450,381	\$ 5,450,407	\$ 37,580,667
Investments	-	-	-	1,420,856	1,420,856
Restricted cash	884,188	-	-	-	884,188
Receivables:					
Property taxes	2,963,456	-	-	-	2,963,456
User fees	-	255,167	176,929	100,116	532,212
Departmental and other	1,341,896	5,060	8,328	199,952	1,555,236
Intergovernmental	291,754	-	205,157	-	496,911
Due from other funds	250,840	-	-	9,500	260,340
Other assets	274,846	-	-	-	274,846
<b>TOTAL ASSETS</b>	<b>\$ 32,476,832</b>	<b>\$ 2,470,254</b>	<b>\$ 3,840,795</b>	<b>\$ 7,180,831</b>	<b>\$ 45,968,712</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 401,998	\$ 75,801	\$ 3,505	\$ 418	\$ 481,722
Accrued liabilities	808,026	17,028	3,603	29,075	857,732
Tax refunds payable	315,530	-	-	-	315,530
Retainage payable	-	-	-	263,390	263,390
Due to other governments	19,442,586	-	-	-	19,442,586
Due to other funds	9,500	-	-	250,840	260,340
Other liabilities	60,547	-	-	-	60,547
<b>TOTAL LIABILITIES</b>	<b>21,038,187</b>	<b>92,829</b>	<b>7,108</b>	<b>543,723</b>	<b>21,681,847</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>3,254,287</b>	<b>260,227</b>	<b>185,257</b>	<b>-</b>	<b>3,699,771</b>
<b>FUND BALANCES</b>					
Nonspendable	274,846	-	-	998,896	1,273,742
Restricted	-	2,117,198	3,648,430	5,638,212	11,403,840
Committed	884,188	-	-	-	884,188
Assigned	907,543	-	-	-	907,543
Unassigned	6,117,781	-	-	-	6,117,781
<b>TOTAL FUND BALANCES</b>	<b>8,184,358</b>	<b>2,117,198</b>	<b>3,648,430</b>	<b>6,637,108</b>	<b>20,587,094</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 32,476,832</b>	<b>\$ 2,470,254</b>	<b>\$ 3,840,795</b>	<b>\$ 7,180,831</b>	<b>\$ 45,968,712</b>

The accompanying notes are an integral part of these financial statements.

TOWN OF SALEM, NEW HAMPSHIRE  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	General	Water Fund	Sewer Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Property taxes	\$ 26,543,637	\$ -	\$ -	\$ 85,326	\$ 26,628,963
Penalties, interest, and other taxes	457,601	15,418	10,727	-	483,746
Charges for services	1,887,622	3,402,849	2,284,536	1,913,500	9,488,507
Intergovernmental	2,921,169	-	-	310,611	3,231,780
Licenses and permits	5,861,002	-	-	-	5,861,002
Investment income	72,941	41,584	32	187,260	301,817
Contributions	1,787	-	-	89,142	90,929
Miscellaneous	1,561,894	160,752	258,519	729,976	2,711,141
Total Revenues	39,307,653	3,620,603	2,553,814	3,315,815	48,797,885
<b>Expenditures:</b>					
Current:					
General government	5,805,558	-	-	746,160	6,551,718
Public safety	19,312,307	-	-	1,913,394	21,225,701
Highway and streets	3,491,862	-	-	5,999,774	9,491,636
Sanitation	915,687	-	-	-	915,687
Water distribution and treatment	-	2,234,377	-	-	2,234,377
Sewer distribution and treatment	-	-	2,155,104	-	2,155,104
Health	224,870	-	-	-	224,870
Welfare	313,638	-	-	-	313,638
Culture and recreation	1,885,932	-	-	70,026	1,955,958
Debt service	952,512	629,221	71,280	-	1,653,013
Total Expenditures	32,902,366	2,863,598	2,226,384	8,729,354	46,721,702
Excess (deficiency) of revenues over expenditures	6,405,287	757,005	327,430	(5,413,539)	2,076,183
<b>Other Financing Sources (Uses):</b>					
Proceeds of bonds	-	-	-	1,882,000	1,882,000
Transfers in	785,342	-	125,083	5,248,065	6,158,490
Transfers out	(5,219,065)	(314,082)	(120,000)	(505,343)	(6,158,490)
Total Other Financing Sources (Uses)	(4,433,723)	(314,082)	5,083	6,624,722	1,882,000
Change in fund balance	1,971,564	442,923	332,513	1,211,183	3,958,183
Fund Equity, at Beginning of Year	6,212,794	1,674,275	3,315,917	5,425,925	16,628,911
Fund Equity, at End of Year	\$ 8,184,358	\$ 2,117,198	\$ 3,648,430	\$ 6,637,108	\$ 20,587,094

The accompanying notes are an integral part of these financial statements.

**Town of Salem, New Hampshire  
Bank Balances By Fund By Account  
December 31, 2014 (unaudited)**

	<u>Beginning of Year</u>	<u>Deposits</u>	<u>Expenditures</u>	<u>End of Year</u>
<b><u>Citizens Bank - Operating</u></b>				
General Fund	\$ 26,426,393	\$ 159,557,698	\$ 162,666,411	\$ 23,317,680
Sewer Fund	\$ 3,450,380	2,421,803	2,117,883	3,754,300
Water Fund	\$ 2,210,027	5,238,863	4,907,391	2,541,499
Outside Detail-Police	\$ 116,552	1,547,174	1,832,656	(168,930)
SCTV Fund	\$ 714,994	405,658	425,394	695,258
Outside Detail-Fire	\$ 15,164	37,454	37,366	15,252
GIS Fund	\$ 21,365		21,365	-
Recreation	\$ 81,366	66,687	48,831	99,222
<b>Total</b>	<b>\$ 33,037,666</b>	<b>\$ 169,275,337</b>	<b>\$ 172,057,297</b>	<b>\$ 30,254,281</b>
<b><u>General Fund:</u></b>				
Bank of America-Ambulance	\$ 41,809	\$ 1,052,273	\$ 825,680	\$ 268,402
<b><u>Capital Projects:</u></b>				
Citizens Bank	\$ 2,328,787	\$ 9,238,976	\$ 7,040,596	\$ 4,527,167
Citizens Bank II				
<b><u>CDBG Grants:</u></b>				
Citizens Bank	\$ 550			\$ 550
<b><u>Forfeiture and Seizure:</u></b>				
Citizens Bank	\$ 231,020	\$ 72,579	\$ 132,177	\$ 171,422
<b><u>Trust:</u></b>				
Citizens Bank-Performance Escrow	\$ 1,324,006	\$ 832,975	\$ 429,867	\$ 1,727,114
<b><u>Special Revenue Fund:</u></b>				
Citizens Bk-Conservation Comm.	\$ 16,893	\$ 2,692	\$ 10,562	\$ 9,023
Salem Co-op -Conservation Comm.	322,878	1,279	15,424	308,733
Citizens Bank - LLEBG	\$ 233		\$ 233	\$ 0
<b><u>TOTAL</u></b>	<b>\$ 37,304,000</b>	<b>\$ 180,476,111</b>	<b>\$ 180,511,836</b>	<b>\$ 37,266,693</b>



**Town of Salem New Hampshire  
General Fund  
Schedule of Changes in Unassigned Fund Balance  
For the Year Ended December 31, 2014  
Unaudited**

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Unassigned Fund Balance - January 1, 2014			\$	8,421,237
Unassigned Fund Balance used to reduce 2014 tax rate				3,205,258
<b>2014 Budget Summary:</b>				
Current Year Revenues	\$	46,545,714		
Current Year Expenditures		(43,338,988)		
Current Year Encumbered		(583,400)		
Prior Year Unencumbered Funds		85,252		
Adjustments		267,632		
Net Revenue, Expenditure and Encumbrances				2,976,210
Unassigned Fund Balance - December 31, 2014			\$	<u>8,192,189</u>

Town of Salem, New Hampshire  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Funds  
December 31, 2014 (Unaudited)

	General Fund	Sewer Fund	Water Fund	Non-Major Governmental Funds	Capital Project Fund	Total
<b>Revenues</b>						
Taxes	\$ 27,294,692				\$	\$ 27,294,692
Intergovernmental	4,860,785			12,640	6,102,283	10,975,708
Licenses & Permits	6,062,313			-		6,062,313
Charges for services	2,341,795	2,469,339	3,520,132	1,958,591		10,289,857
Investment earnings	25,681	35	23	1,305	-	27,044
Contributions	-		-	-		-
Proceeds of General Obligation Bonds	1,418,000		1,900,000	-		3,318,000
Miscellaneous	\$ 1,337,191	\$ 258,954	\$ 172,111	\$ 630,614	\$ 3,106,910	\$ 5,505,780
<b>Total Revenues</b>	<b>\$ 43,340,457</b>	<b>\$ 2,728,328</b>	<b>\$ 5,592,266</b>	<b>\$ 2,603,150</b>	<b>\$ 9,209,193</b>	<b>\$ 63,473,394</b>
<b>Expenditures</b>						
Current:						
General government	\$ 5,145,972	\$ -	\$ -	471,996	\$ -	\$ 5,617,968
Public safety	19,939,462			2,136,910		22,076,372
Sanitation	913,453	2,381,077				3,294,530
Highway and Streets	8,276,290				5,239,407	13,515,697
Health	219,825					219,825
Water distribution and treatment			4,653,602		1,718,105	6,371,707
Welfare	391,309					391,309
Culture and recreation	2,010,728			48,817		2,059,545
Conservation				26,218		26,218
Capital Outlay	6,036,571					6,036,571
Debt Service:						-
Principal retirement	935,909	54,000	517,091			1,507,000
Interest and fiscal charges	148,351	14,580	93,581	-	-	256,512
<b>Total Expenditures</b>	<b>\$ 44,017,870</b>	<b>\$ 2,449,657</b>	<b>\$ 5,264,274</b>	<b>\$ 2,683,941</b>	<b>\$ 6,957,512</b>	<b>\$ 61,373,254</b>
Excess Deficiency of Revenues Over (Under) Expenditures	(677,413)	278,671	327,992	(80,791)	2,251,681	2,100,140
Other Financing Sources (Uses)						
Fund Balances Beginning of Year, as restated	10,119,304	3,802,654	2,469,027	9,799,888	2,065,397	21,984,589
Fund Balances End of Year	\$ 9,441,891	\$ 4,081,325	\$ 2,797,019	\$ 9,719,097	\$ 4,317,078	\$ 24,084,729

Town of Salem, New Hampshire  
Governmental Funds  
Balance Sheet  
December 31, 2014 (Unaudited)

	General Fund	Sewer Fund	Water Fund	Non-Major Governmental Funds	Capital Project Fund	Total Governmental Funds
<b>Assets</b>						
Cash and equivalents	\$ 23,586,083	\$ 3,754,300	\$ 2,541,499	\$ 1,130,530	\$ 4,527,167	\$ 37,266,693
Investments						
Receivables:						
Property Taxes	3,020,645					3,020,645
Accounts	527,153	324,987	298,525	366,629	142,501	1,659,795
Intergovernmental	329,533			246,140	773,193	1,348,866
Special assessments		2,257,497	1,549,019			3,806,516
Interfund Receivable	1,237,864	-			152,166	1,390,030
Voluntary Tax Liens	137,135	-				137,135
Tax Lien - Reserve for Uncollectible	(137,135)					(137,135)
Prepaid Expenses	238,198					238,198
Container deposit	-					
	-					
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 353,556	\$ 3,608	\$ 39,784	\$ 1,888	\$	\$ 398,836
Accrued salaries and wages	84,060	1,423	7,815	21,109		114,407
Contracts and retainage payable	1,495	-	53		180,307	181,855
Intergovernmental Payable	18,613,307	-				18,613,307
Interfund payable	398,306	-			1,097,642	1,495,948
Deferred revenue	46,861	2,250,428	1,544,372			3,841,661
<b>Total Liabilities</b>	\$ 19,497,585	\$ 2,255,459	\$ 1,592,024	\$ 22,997	\$ 1,277,949	\$ 24,646,014
<b>Fund Balances</b>						
Reserved for:						
Encumbrances	\$ 654,662	\$ 305,900	\$ 176,540	\$ 34,851	\$ 1,349,989	\$ 2,521,942
Endowments						
Special Purposes	166,145	1,509,849	963,268			2,639,262
Unreserved:						
Designated for Contingency	428,895					428,895
Undesignated reported in:						
General Fund	8,192,189					8,192,189
Trust & Agency				1,727,114		
Special Revenue Funds	-	2,265,576	1,657,211	1,685,451	2,967,089	8,575,327
<b>Total Fund Balances</b>	\$ 9,441,891	\$ 4,081,325	\$ 2,797,019	\$ 3,447,416	\$ 4,317,078	\$ 24,084,729
<b>Total Liabilities and Fund Balances</b>	\$ 28,939,476	\$ 6,336,784	\$ 4,389,043	\$ 3,470,413	\$ 5,595,027	\$ 48,730,743

**Town of Salem, New Hampshire**  
**General Fund**  
**Schedule of Estimated and Actual Revenues and Other Financing Sources**  
**And Expenditures and Other Uses - Budget and Actual**  
**For the Year Ended December 31, 2014**  
**Unaudited**

	2014		
	Original/Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and other sources</b>			
Property Taxes	\$ 26,724,019	\$ 26,933,038	\$ 209,019
Interest and penalties on taxes	291,500	361,654	70,154
Licenses, permits and fees	5,802,789	6,410,358	607,569
Charges for Services	2,685,544	2,872,249	186,705
Intergovernmental	3,593,105	5,055,084	1,461,979
Investment Income	22,715	25,681	2,966
Other Financing Sources	1,528,024	1,682,393	154,369
Use of Fund Balance	3,205,258	3,205,258	-
<b>Total Revenues</b>	<b>\$ 43,852,954</b>	<b>\$ 46,545,715</b>	<b>\$ 2,692,761</b>
<b>Expenditures and other sources</b>			
Current:			
General Government	\$ 5,440,375	\$ 5,369,774	\$ 70,601
Public Safety	19,873,666	19,895,364	(21,698)
Highways and streets	8,133,430	8,160,967	(27,537)
Sanitation	972,570	951,230	21,340
Health	212,871	218,395	(5,524)
Welfare	419,073	422,309	(3,236)
Culture and recreation	2,044,082	2,011,528	32,554
Debt Service	1,084,261	1,084,260	1
Capital Outlay	5,669,993	5,719,380	(49,387)
<b>Total Expenditures</b>	<b>\$ 43,850,321</b>	<b>\$ 43,833,207</b>	<b>\$ 17,114</b>

**Town of Salem, New Hampshire**  
**Capital Assets**  
**For the Year Ended December 31, 2014**  
**Unaudited**

	Balance 12/31/2013	Additions	Deductions	Balance 12/31/2014
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 9,734,117	\$ 15,424		\$ 9,749,541
Land improvements	509,289	-	-	509,289
Construction in progress - Infrastructure	7,012,925			7,012,925
Construction in progress	32,500	1,777,715	32,500	1,777,715
<b>Total capital assets not being depreciated</b>	<b>\$ 17,288,831</b>	<b>1,793,139</b>	<b>32,500</b>	<b>\$ 19,049,470</b>
<b>Depreciable</b>				
Buildings	\$ 7,655,861	30,538	15,073	\$ 7,671,326
Machinery and equipment	7,818,525	263,424	14,856	8,067,093
Infrastructure	221,378,736			221,378,736
Vehicles	7,736,542	476,947	164,924	8,048,565
<b>Total depreciable capital assets</b>	<b>\$ 244,589,663</b>	<b>770,909</b>	<b>194,852</b>	<b>\$ 245,165,720</b>
<b>Total capital assets</b>	<b>\$ 261,878,494</b>	<b>2,564,048</b>	<b>227,352</b>	<b>\$ 264,215,190</b>
<b>Accumulated depreciation:</b>				
Buildings	\$ (3,832,356)	(157,162)	47	\$ (3,989,471)
Machinery and equipment	(3,898,305)	(368,403)	9,195	(4,257,513)
Vehicles	(5,694,152)	(491,666)	21,969	(6,163,848)
Infrastructure	(132,760,512)			(132,760,512)
<b>Total accumulated depreciation</b>	<b>\$ (146,185,325)</b>	<b>(1,017,230)</b>	<b>31,211</b>	<b>\$ (147,171,344)</b>
<b>Net Book Value, Capital Assets</b>	<b>\$ 115,693,169</b>	<b>1,546,818</b>	<b>258,563</b>	<b>\$ 117,043,845</b>

Town of Salem, New Hampshire  
Statement of Town Debt  
For The Year Ended December 31, 2014

Description	Year Issued	Original Obligation	Interest Rate	Final Payment	Outstanding Debt 12/31/2013	New Issues 2014	Bonds retired 2014	Outstanding Debt 12/31/2014
Spicket Hill Water Tower	1998	1,023,000	4.82%	2013	0	0	0	0
Sewer/Fire Equipment	1988	2,800,000	Var	2008	0	0	0	0
Arlington Pipeline	1996	2,900,000	5.71%	2016	665,000		210,000	455,000
Canobie Water /Sewer	1998	1,170,354	4.92%	2018	405,000		75,000	330,000
Road/Water T Plant Projects	1994	1,100,000	5.75%	2014				
Water Treatment Plant	1994	3,600,000	5.75%	2014				
Old Rockingham Pleasant St	1996	1,650,000	5.75%	2016				
		6,350,000			225,000		225,000	0
Blake Road Water Project	2004	695,900	4.41%	2024	385,000		35,000	350,000
Arterial Road Bond - North Main Street	2006	4,000,000	3.75%	2016	1,200,000		400,000	800,000
Bridge Reconstruction- Lawrence Road	2009	2,394,500	2.02%	2019	1,430,000		240,000	1,190,000
Bridge Reconstruction- N Main/Emerson	2010	1,297,000	2.62%	2020	905,000		130,000	775,000
Bridge Reconstruction - Bluff Street/Providence Hill	2013	1,189,909	1.81%	2023	1,189,909		120,909	1,069,000
Water Improvments - Pond Street	2013	692,091	1.81%	2023	692,091		71,091	621,000
Bridge Reconstruction - Shannon Road	2014	1,418,000	1.70%	2024		1,418,000		1,418,000
Water Discharge Management	2014	1,075,000	1.70%	2024		1,075,000		1,075,000
Water Improvements - North Policy	2014	825,000	1.70%	2024		825,000		825,000
Totals		24,512,754			7,097,000	3,318,000	1,507,000	8,908,000

**Town of Salem, New Hampshire**  
**Tax Rate Computations and Assessed Valuation Trends**  
**2010-2014**

	2010	2011	2012	2013	2014
Total Town Appropriations	\$40,788,937	\$44,483,092	\$41,986,816	\$45,045,318	\$51,564,063
Less Revenues and Credits	(17,634,901)	(17,836,079)	(15,917,976)	(18,935,805)	(24,833,925)
Net Town Appropriations	23,154,036	26,647,013	26,068,840	26,109,513	26,730,138
Net School Tax Assessment	31,154,214	35,804,128	38,465,963	38,501,251	39,827,779
State Education Taxes	10,102,755	8,965,888	9,093,680	9,188,952	9,024,144
County Tax Assessment	3,919,470	3,921,291	4,034,902	4,001,150	4,203,001
Total Town, School and County	68,330,475	75,338,320	77,663,385	77,800,866	79,785,062
Business Profits Tax Reimbursement	0	0	0	0	0
War Service Credits	718,500	705,125	688,500	671,000	652,000
Overlay	227,112	619,609	267,419	300,000	363,201
Property Taxes to be Raised	\$69,276,087	\$76,663,054	\$78,619,304	\$78,771,866	\$80,800,263
Net Assessed Valuation	\$4,677,695,399	\$3,814,009,111 (1)	\$3,827,733,752	\$3,858,080,677	\$3,893,788,592
Total Tax Rate	\$14.84	\$20.14	\$20.58	\$20.46	\$20.79

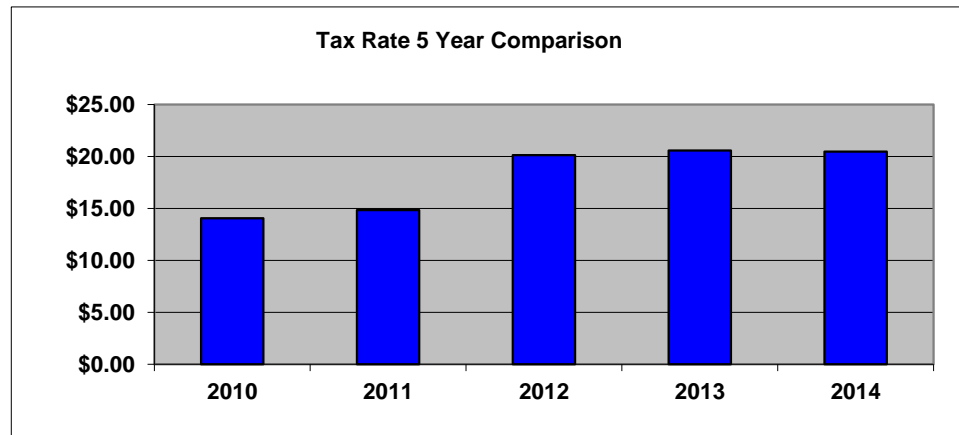
(1) Revaluation occurred in 2011

**Town of Salem, New Hampshire**  
**Tax Rate Comparison and Assessed Valuation Trends (5 Year Comparison Chart)**

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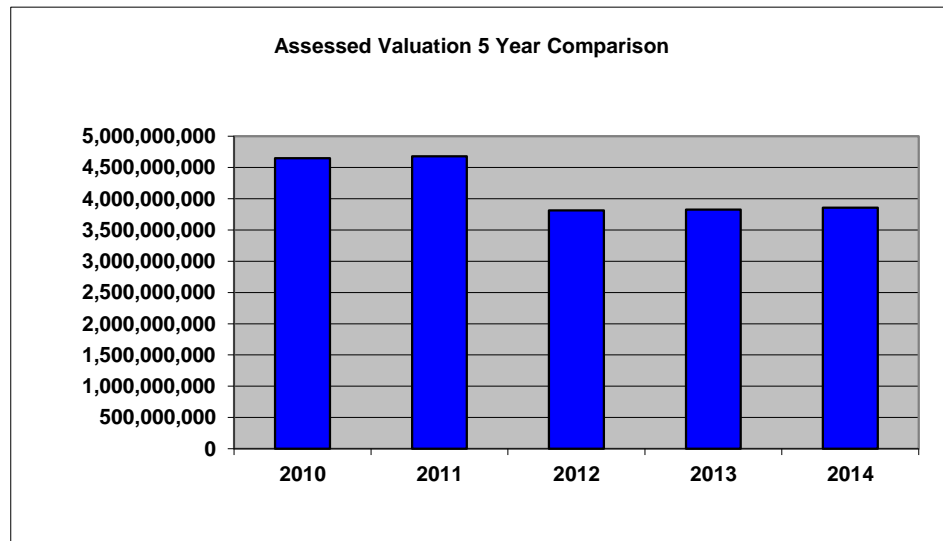
**Tax Rate 5 Year Comparison**

2010	\$	14.84
2011	\$	20.14
2012	\$	20.58
2013	\$	20.46
2014	\$	20.79



**Assessed Valuation 5 Year Comparison**

2010	\$	4,677,695,399
2011	\$	3,814,009,111
2012	\$	3,827,733,752
2013	\$	3,858,080,677
2014	\$	3,893,788,592





# TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF SALEM, NH

YEAR ENDING DECEMBER 31, 2014 MS-61

		***ON LEVIES OF ***			
Debits		<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>Prior</u>
<b>Uncollected Taxes Beginning of Year</b>					
Property Taxes	#3110	xxxxxxxxxxxx	2,139,959.37		
Resident Taxes	#3180	xxxxxxxxxxxx			
Land Use Change Taxes	#3120	xxxxxxxxxxxx	9,500.00		
Yield Taxes	#3185	xxxxxxxxxxxx			
Excavation Tax	#3187	xxxxxxxxxxxx			
Other Taxes	#3189	xxxxxxxxxxxx	13,388.00		
Property Tax Credit Balance		xxxxxxxxxxxx			
<b>Taxes Committed This Year</b>					
Property Taxes	#3110	80,166,168.00			
Resident Taxes	#3180				
Land Use Change Taxes	#3120	236,930.00			
Yield Taxes	#3185	1,763.49			
Excavation Tax	#3187				
Other Taxes	#3189				
<b>Overpayment Refunds</b>					
Property Taxes	#3110	108,139.98			
Resident Taxes	#3180				
Land Use Change Taxes	#3120				
Yield Taxes	#3185				
Excavation Tax	#3187				
Interest and Penalties on Delinquent Taxes	#3190	30,286.05	106,598.16		
Interest and Penalties on Resident Taxes	#3190				
<b>Total Debits</b>		<u>80,543,287.52</u>	<u>2,269,445.53</u>	<u>-</u>	<u>-</u>

## TAX COLLECTOR'S REPORT

Page 2

FOR THE MUNICIPALITY OF SALEM, NH

YEAR ENDING DECEMBER 31, 2014 MS-61

\*\*\*ON LEVIES OF\*\*\*

Credits	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>Prior</u>
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**Remitted to Treasurer**

Property Taxes	78,062,349.35	1,172,924.48		
Resident Taxes				
Land Use Change Taxes	60,290.00	-		
Yield Taxes	1,567.89			
Interest (Include Lien Conversion)	30,286.05	167,065.31		
Penalties				
Excavation Tax				
Other Taxes		13,388.00		
Conversion to Lien(Principal Only)		916,067.74		

Discounts Allowed

**Abatements Made**

Property Taxes	1,343.00
Resident Taxes	
Land Use Change Taxes	
Yield Taxes	
Excavation Tax	
Other Taxes	

**Uncollected Taxes-End of Year #1080**

Property Taxes	2,236,369.87
Resident Taxes	
Land Use Change Taxes	176,640.00
Yield Taxes	195.60
Excavation Tax	
Other Taxes	
Property Tax Credit Balance	(25,754.24)

<b>Total Credits</b>	<u>80,543,287.52</u>	<u>2,269,445.53</u>	<u></u>	<u></u>
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## TAX COLLECTOR'S REPORT

Page 3

FOR THE MUNICIPALITY OF SALEM, NH

YEAR ENDING DECEMBER 31, 2014 MS-61

***ON LEVIES OF***				
Summary of Debits	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>Prior</u>
Unredeemed Liens Balance Beginning of Year		496,509.29	293,617.22	23,871.05
Liens Executed During Fiscal Year	976,534.89			
Interest & Costs Collected After Lien Execution	29,264.18	78,019.08	96,538.69	8,681.33
<b>Total Debits</b>	<u>1,005,799.07</u>	<u>574,528.37</u>	<u>390,155.91</u>	<u>32,552.38</u>
<b>Summary of Credits</b>				
Redemptions	481,160.07	268,116.21	278,467.89	13,175.55
Interest and Costs Collected #3190 (After Lien Execution)	29,264.18	78,019.08	96,538.69	8,681.33
Abatements of Unredeemed Liens	3,100.32	-		
Liens Deeded to Municipality	8,487.91	8,535.08	8,344.42	
Unredeemed Liens Bal End of Year #1110	483,786.59	219,858.00	6,804.91	10,695.50
<b>Total Credits</b>	<u>1,005,799.07</u>	<u>574,528.37</u>	<u>390,155.91</u>	<u>32,552.38</u>

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Cheryl-Ann Bolouk, CTC, Tax Collector

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL				
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	Balance Beginning Year	%		Earned During Year	Expended During Year	Fees	Balance End Year
NON-EXPENDABLE TRUST FUNDS:																
1976	A & O Hall	Flowers		0.05%	632.29	0.00	68.27	0.00	700.56	14.59	0.05%	18.15	(14.59)	(1.78)	16.36	716.93
1973	Ackerman Mem Sch	Scholarship		0.00	14,561.07	0.00	1,572.26	0.00	16,133.32	335.95	1.24%	417.92	(335.95)	(41.00)	376.92	16,510.25
1988	Albert Kelly III	Annual Scholarship		0.66%	8,036.44	0.00	867.75	0.00	8,904.19	5,984.58	0.68%	230.66	0.00	(22.63)	6,192.61	15,096.80
1963	Alice R. Dustin	Flowers		0.03%	316.20	0.00	34.14	0.00	350.34	7.30	0.03%	9.08	(7.30)	(0.89)	8.18	358.53
1987	Anna B. Taylor	Flowers		0.05%	632.38	0.00	68.28	0.00	700.66	14.59	0.05%	18.15	(14.59)	(1.78)	16.37	717.03
1951	Ann B. Stevens	Flowers for Lot		0.02%	210.75	0.00	22.76	0.00	233.51	4.87	0.02%	6.05	(4.87)	(0.59)	5.45	238.96
1948	B Howard E Smith	Flowers		0.01%	105.35	0.00	11.38	0.00	116.72	2.43	0.01%	3.02	(2.43)	(0.30)	2.73	119.45
1938	Bailey, John	Books for Library		0.38%	4,484.79	0.00	484.25	0.00	4,969.04	103.47	0.38%	128.72	(103.47)	(12.63)	116.09	5,085.13
1977	Bicent' Scholarp	Scholarship		1.56%	18,322.26	0.00	1,978.38	0.00	20,300.64	422.73	1.56%	525.87	(422.73)	(51.58)	474.29	20,774.92
2002	Billy Doucette Mem Scholarship	Scholarship		1.66%	19,504.35	0.00	2,106.02	0.00	21,610.37	(10,917.23)	1.66%	559.80	0.00	(54.91)	(10,412.34)	11,198.03
1989	Blodgett/Clark	Cemetery Lot Maint		0.36%	4,215.15	0.00	455.14	0.00	4,670.29	97.25	0.36%	120.98	(97.25)	(11.87)	109.12	4,779.40
1967	C Cross/W Priest	Flowers		0.03%	316.20	0.00	34.14	0.00	350.34	7.30	0.03%	9.08	(7.30)	(0.89)	8.18	358.53
1916	Cemetery	Various		0.31%	3,582.59	0.00	386.84	0.00	3,969.43	82.66	0.31%	102.83	(82.66)	(10.09)	92.74	4,062.17
1916	Cemetery Fund	General Maintenance		31.07%	364,498.96	0.00	39,357.42	0.00	403,856.38	8,409.61	31.07%	10,461.59	(8,409.61)	(1,026.21)	9,435.39	413,291.77
1940	Chas A Quimby	Flowers for Lot		0.02%	210.75	0.00	22.76	0.00	233.51	4.87	0.02%	6.05	(4.87)	(0.59)	5.45	238.96
1975	Chas McLaughlin	Lot Care		0.18%	2,107.92	0.00	227.61	0.00	2,335.53	48.63	0.18%	60.50	(48.63)	(5.93)	54.57	2,390.09
1945	Clarence J. Sylvian	Flowers		0.02%	210.71	0.00	22.75	0.00	233.46	4.86	0.02%	6.05	(4.86)	(0.59)	5.45	238.92
1970	Clarence Cameron	Flowers		0.11%	1,264.67	0.00	136.55	0.00	1,401.22	29.18	0.11%	36.30	(29.18)	(3.56)	32.74	1,433.96
1956	Clinton L. Silver	Flowers		0.02%	210.71	0.00	22.75	0.00	233.46	4.86	0.02%	6.05	(4.86)	(0.59)	5.45	238.92
1970	Clyde R. Coolidge	Books for Library		0.04%	421.50	0.00	45.51	0.00	467.01	9.72	0.04%	12.10	(9.72)	(1.19)	10.91	477.93
1973	Council/Fine Arts	Flowers		0.08%	914.86	0.00	98.78	0.00	1,013.65	21.11	0.08%	26.26	(21.11)	(2.58)	23.68	1,037.33
1924	Edm. H. Pettigill	Flowers		0.04%	421.50	0.00	45.51	0.00	467.01	9.72	0.04%	12.10	(9.72)	(1.19)	10.91	477.93
2002	Elmer Grace Smith	Flowers		0.07%	774.60	0.00	83.64	0.00	858.24	17.87	0.07%	22.23	(17.87)	(2.18)	20.05	878.28
1921	Enoch Taylor	High School Support		7.81%	91,589.54	0.00	9,889.54	0.00	101,479.10	2,113.12	7.81%	2,628.74	(2,113.12)	(257.86)	2,370.88	103,849.98
1984	Frankie Linehan	Annual Scholarship		2.68%	31,494.22	0.00	3,400.64	0.00	34,894.87	6,537.54	2.68%	903.93	0.00	(88.67)	7,352.79	42,247.66
1987	G Burkhart	Flowers		0.05%	632.17	0.00	68.26	0.00	700.43	14.59	0.05%	18.14	(14.59)	(1.78)	16.36	716.79
1986	G D Henderson	Flowers		0.05%	632.34	0.00	68.28	0.00	700.61	14.59	0.05%	18.15	(14.59)	(1.78)	16.36	716.95
1971	Gertrude Silver	Flowers		0.04%	421.50	0.00	45.51	0.00	467.01	9.72	0.04%	12.10	(9.72)	(1.19)	10.91	477.93
1968	Harold J. Rolfe	Flowers		0.05%	632.17	0.00	68.26	0.00	700.43	14.59	0.05%	18.14	(14.59)	(1.78)	16.36	716.79
1967	Howard Smith	Flowers		0.05%	632.15	0.00	68.26	0.00	700.41	14.59	0.05%	18.14	(14.59)	(1.78)	16.36	716.77
1997	Isiah Woodbury Jr.	Flowers		0.06%	657.06	0.00	70.95	0.00	728.01	15.16	0.06%	18.86	(15.16)	(1.85)	17.01	745.02
1997	John W. Woodbury	Flowers		0.10%	1,220.27	0.00	131.76	0.00	1,352.03	28.15	0.10%	35.02	(28.15)	(3.44)	31.59	1,383.61
1981	J & T Consoli	Flowers		0.05%	632.31	0.00	68.28	0.00	700.59	14.59	0.05%	18.15	(14.59)	(1.78)	16.36	716.95
1930	John Dix	Public Improvements		3.46%	40,477.75	0.00	4,370.66	0.00	44,848.40	933.89	3.45%	1,161.76	(933.89)	(113.96)	1,047.81	45,896.21
1932	John McVoy	Care of Needy		12.49%	146,489.35	0.00	15,817.45	0.00	162,306.80	3,379.76	12.49%	4,204.43	(3,379.76)	(412.42)	3,792.01	166,098.81
1953	Lancaster	Lot Care		0.45%	5,268.23	0.00	568.85	0.00	5,837.08	121.55	0.45%	151.21	(121.55)	(14.83)	136.37	5,973.45
1953	Spelling B	Spelling Bee Prizes		0.36%	4,272.90	0.00	461.37	0.00	4,734.28	98.58	0.36%	122.64	(98.58)	(12.03)	110.61	4,844.89
1945	Laura Taylor	Flowers		0.04%	421.50	0.00	45.51	0.00	467.01	9.72	0.04%	12.10	(9.72)	(1.19)	10.91	477.93
1985	M Janigan	Flowers		0.05%	632.40	0.00	68.28	0.00	700.68	14.59	0.05%	18.15	(14.59)	(1.78)	16.37	717.05
1988	Madeline A. Little	Salem Elem Sch Books		0.54%	6,322.34	0.00	682.67	0.00	7,005.00	145.87	0.54%	181.46	(145.87)	(17.80)	163.66	7,168.66
1975	Margaret Gurney	Flowers		0.05%	632.31	0.00	68.28	0.00	700.59	14.59	0.05%	18.15	(14.59)	(1.78)	16.36	716.95
1974	Mario Bucheri	Mem Site Care		0.04%	526.80	0.00	58.88	0.00	585.69	12.15	0.04%	15.12	(12.15)	(1.48)	13.64	597.33
1988	McCleary Teller Fund	Upld of Salem Ctr Cem		1.00%	11,765.22	0.00	1,272.53	0.00	13,057.74	271.91	1.00%	338.25	(271.91)	(33.18)	305.07	13,362.81
1916	Orday	School Support		0.13%	1,573.57	0.00	169.91	0.00	1,743.48	36.30	0.13%	45.16	(36.30)	(4.43)	40.73	1,784.22
1968	R Noyes	Flowers		0.05%	632.34	0.00	68.28	0.00	700.61	14.59	0.05%	18.15	(14.59)	(1.78)	16.36	716.98
1937	S L Rogers	Flowers for Lot		0.01%	105.35	0.00	11.38	0.00	116.72	2.43	0.01%	3.02	(2.43)	(0.30)	2.73	119.45
1938	S L Rogers	Flowers for Lot		0.01%	105.35	0.00	11.38	0.00	116.72	2.43	0.01%	3.02	(2.43)	(0.30)	2.73	119.45
1937	S & T Roberts	Scholarship Prizes		0.04%	421.50	0.00	45.51	0.00	467.01	9.72	0.04%	12.10	(9.72)	(1.19)	10.91	477.93
1944	School Prize	Scholarship Medals		0.10%	1,176.32	0.00	127.02	0.00	1,303.34	27.14	0.10%	33.76	(27.14)	(3.31)	30.45	1,333.78
1975	Serena Hall	Flowers		0.05%	632.29	0.00	68.27	0.00	700.56	14.58	0.05%	18.15	(14.58)	(1.78)	16.37	716.94
1964	Simpson-Maxwell	Assist Needy Children		0.91%	10,659.56	0.00	1,180.55	0.00	11,840.11	245.93	0.91%	305.94	(245.93)	(30.01)	275.94	12,086.49
1965	Simpson-Maxwell	District Nurses		4.28%	50,196.15	0.00	5,420.99	0.00	55,616.17	1,158.11	4.28%	1,440.69	(1,158.11)	(141.32)	1,299.37	56,915.54
1982	W. Westerdale	Flowers		0.05%	632.40	0.00	68.28	0.00	700.68	14.59	0.05%	18.15	(14.59)	(1.78)	16.37	717.05
1989	Walter E. Kimball	Flowers		0.02%	210.75	0.00	22.76	0.00	233.51	4.87	0.02%	6.05	(4.87)	(0.59)	5.45	238.96
1993	Watts, Donald and Edna	Flowers		0.05%	626.05	0.00	67.60	0.00	693.65	14.45	0.05%	17.97	(14.45)	(1.76)	16.21	709.85
2001	Cemetery	Perpetual Care		20.09%	235,749.22	0.00	25,455.44	0.00	261,204.66	5,439.14	20.09%	6,766.31	(5,439.14)	(663.73)	6,102.58	267,307.25
2014	Ackerman, Guy L			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2013	Adams, Nancy A			0.00%	0.00	65.00	0.00	65.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2011	Adinolfi, Lorraine V			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	137.40
2008	Agudelo, Heladio (Jim)			0.02%	291.39	0.00	32.86	0.00	324.26	6.72	0.02%	8.36	(6.72)	(0.82)	7.55	330.40
2008	Albee, Earl E.			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2008	Albright, Elfriede			0.01%	146.07	0.00	15.77	0.00	161.85	3.37	0.01%	4.19	(3.37)	(0.41)	3.78	165.62

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL					INCOME					TOTAL	
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year	Expended During Year	Fees	Balance End Year	Principal & Income
2002	Aliberti, Kevin			0.02%	258.33	0.00	27.89	0.00	286.22	5.96	7.41	(5.96)	(0.73)	6.69	292.90
2002	Alterisio, Beverly			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	4.94	(3.97)	(0.48)	4.46	195.27
2007	Andreas, Jacob			0.02%	223.83	0.00	24.17	0.00	248.00	5.16	6.42	(5.16)	(0.63)	5.80	253.80
2005	Anderson, Donald			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	4.63	(3.72)	(0.45)	4.17	182.85
2007	Ancilli, Beverly			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	4.28	(3.44)	(0.42)	3.86	169.19
2005	Anzivino, John C.			0.01%	78.11	0.00	8.43	0.00	86.55	1.80	2.24	(1.80)	(0.22)	2.02	88.57
2014	Azzarito, Salvatore D.			0.00%	0.00	195.00	0.00	0.00	195.00	0.00	0.00	0.00	0.00	0.00	195.00
2003	Babikian, Gregory H			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	9.89	(7.94)	(0.97)	8.92	390.54
2002	Baillargeon, August			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	9.63	(7.75)	(0.95)	8.68	380.59
2002	Bamford, Maria E.			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	9.63	(7.75)	(0.95)	8.68	380.59
2011	Barbagallo, Alexander F.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	3.93	(3.16)	(0.39)	3.54	155.17
2008	Barbera, Vincent			0.02%	292.15	0.00	31.54	0.00	323.69	6.74	8.38	(6.74)	(0.82)	7.56	331.25
2008	Barclay, John R.			0.02%	292.15	0.00	31.54	0.00	323.69	6.74	8.38	(6.74)	(0.82)	7.56	331.25
2004	Barker, Raymond			0.02%	262.93	0.00	28.39	0.00	291.32	6.07	7.55	(6.07)	(0.74)	6.80	298.12
2009	Bascio, Michael			0.01%	75.43	0.00	8.14	0.00	83.57	1.74	2.16	(1.74)	(0.21)	1.95	85.52
2004	Bastien, Doris			0.01%	87.64	0.00	9.46	0.00	97.11	2.02	2.52	(2.02)	(0.25)	2.27	99.37
2010	Batta, George A.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	2.21	(1.77)	(0.22)	1.99	87.25
2012	Beaulieu, Michel C.			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.00	0.00	(0.18)	1.68	73.70
2003	Bergeron, Gilbert			0.01%	87.64	0.00	9.46	0.00	97.11	2.02	2.52	(2.02)	(0.25)	2.27	99.37
2007	Blodreau, David			0.02%	292.15	0.00	31.54	0.00	323.69	6.74	8.38	(6.74)	(0.82)	7.56	331.25
2014	Blaine, Dennis J.			0.00%	0.00	65.00	0.00	0.00	65.00	0.00	0.00	0.00	0.00	0.00	65.00
2003	Blakeslee, Edward			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	9.89	(7.94)	(0.97)	8.92	390.54
2011	Blakley, Charles A.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	3.93	(3.16)	(0.39)	3.54	155.17
2013	Blodgett, Thomas G			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.00	0.00	(0.18)	1.68	73.70
2002	Blouin, Earl			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	4.82	(3.87)	(0.47)	4.34	190.29
2010	Boden, Arthur T., Jr.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	2.21	(1.77)	(0.22)	1.99	87.25
2011	Boland, Amelia L.			0.02%	273.71	0.00	29.55	0.00	303.27	6.32	7.86	(6.32)	(0.77)	7.08	310.35
2010	Bonanno, Andrew J.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	4.42	(3.55)	(0.43)	3.99	174.50
2011	Borges, Albert			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	4.18	(3.37)	(0.41)	3.77	165.20
2006	Bourque, James			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	4.48	(3.61)	(0.44)	4.04	177.14
2008	Boutin, Annie L.			0.01%	146.07	0.00	15.77	0.00	161.85	3.37	4.19	(3.37)	(0.41)	3.78	165.62
2003	Boutin, Annie L.			0.02%	262.93	0.00	28.39	0.00	291.32	6.07	7.55	(6.07)	(0.74)	6.80	298.12
2004	Brazis, Richard			0.01%	175.29	0.00	18.93	0.00	194.21	4.02	5.03	(4.02)	(0.49)	4.54	198.75
2011	Briggs, Norma J.			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	2.09	(1.68)	(0.21)	1.88	82.60
2008	Brousseau, Alphonse			0.02%	219.11	0.00	23.66	0.00	242.77	5.06	6.29	(5.06)	(0.62)	5.67	248.44
2010	Brown, Carol L.			0.01%	335.66	0.00	36.24	0.00	371.90	7.75	9.63	(7.75)	(0.95)	8.68	380.59
2002	Brunelle, Raymond			0.03%	156.23	0.00	16.87	0.00	173.09	3.61	4.48	(3.61)	(0.44)	4.04	177.14
2005	Bobis, Marc L.			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	4.48	(3.61)	(0.44)	4.04	177.14
2014	Bourdelaais, Henry A			0.00%	0.00	260.00	0.00	0.00	260.00	0.00	0.00	0.00	0.00	0.00	260.00
2002	Boudreau, Teresa			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	2.41	(1.94)	(0.24)	2.17	95.15
2008	Boyko, Pauline			0.02%	292.15	0.00	31.54	0.00	323.69	6.74	8.38	(6.74)	(0.82)	7.56	331.25
2006	Burnham, Linda			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	4.28	(3.44)	(0.42)	3.86	169.19
2003	Burns, Eugene			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	5.03	(4.05)	(0.49)	4.54	198.75
2002	Buscemi, Dora			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	4.82	(3.87)	(0.47)	4.34	190.29
2007	Bythewood, Dorothy			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	2.10	(1.69)	(0.21)	1.89	82.81
2011	Callahan Ann M			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	2.09	(1.68)	(0.21)	1.88	82.60
2009	Calma, Mary S.			0.03%	301.71	0.00	32.58	0.00	334.28	6.96	8.66	(6.96)	(0.85)	7.81	342.09
2008	Campbell, William			0.03%	350.57	0.00	37.85	0.00	388.42	8.09	10.06	(8.09)	(0.99)	9.07	397.50
2004	Campos, Carlos Sr.			0.01%	146.07	0.00	15.77	0.00	161.85	3.37	4.19	(3.37)	(0.41)	3.78	165.62
2006	Capozzi, Bruce			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	4.48	(3.61)	(0.44)	4.04	177.14
2003	Carney, Jr., Joseph			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	9.89	(7.94)	(0.97)	8.92	390.54
2014	Caro, John S.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00	0.00	0.00	0.00	130.00
2014	Caron Florence E.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00	0.00	0.00	0.00	130.00
2004	Carr, Raymond			0.03%	350.57	0.00	37.85	0.00	388.42	8.09	10.06	(8.09)	(0.99)	9.07	397.50
2004	Carroll, Margaret			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	5.03	(4.05)	(0.49)	4.54	198.75
2013	Carroll, Paul J			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.00	0.00	(0.37)	3.37	147.40
2005	Carter, Edna G.			0.01%	80.63	0.00	8.71	0.00	89.34	1.86	2.31	(1.86)	(0.23)	2.09	91.43
2008	Casey, Karen			0.01%	146.07	0.00	15.77	0.00	161.85	3.37	4.19	(3.37)	(0.41)	3.78	165.62
2012	Cassaro, Noreen M.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	3.93	(3.16)	(0.39)	3.54	155.17
2002	Catalifano, Catherine			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	9.89	(7.94)	(0.97)	8.92	390.54
2007	Cattarius, Carole			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	4.28	(3.44)	(0.42)	3.86	169.19
2007	Cavanaugh, John			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	4.28	(3.44)	(0.42)	3.86	169.19
2014	Chapelaine, Paul T			0.00%	0.00	260.00	0.00	0.00	260.00	0.00	0.00	0.00	0.00	0.00	260.00
2003	Charlebois, David			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	9.89	(7.94)	(0.97)	8.92	390.54
2002	Chorley, David			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	4.82	(3.87)	(0.47)	4.34	190.29

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL				
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year		Expended During Year	Fees	Balance End Year	Principal & Income
2010	Chiccarone, Peter			0.03%	307.80	0.00	33.24	0.00	341.03	7.10	0.03%	8.83	(7.10)	(0.87)	7.96	349.00
2006	Clifton, Walter S			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2007	Coco, Horace J.			0.02%	292.15	0.00	31.54	0.00	323.69	6.74	0.02%	8.38	(6.74)	(0.82)	7.56	331.25
2006	Conley, Richard A.N.			0.01%	78.11	0.00	8.43	0.00	86.55	1.80	0.01%	2.24	(1.80)	(0.22)	2.02	88.57
2005	Comers, Maurice			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2005	Comearney, Kevin			0.02%	241.90	0.00	26.12	0.00	268.02	5.58	0.02%	6.94	(5.58)	(0.68)	6.26	274.28
2011	Cooney, Patrick W.			0.01%	72.85	0.00	7.67	0.00	80.71	1.68	0.01%	2.09	(1.68)	(0.21)	1.88	82.60
2010	Cossette, Sandra A.			0.02%	230.85	0.00	24.93	0.00	255.77	5.32	0.02%	6.63	(5.32)	(0.65)	5.98	261.76
2004	Coty, Bernard W.			0.03%	350.57	0.00	37.85	0.00	388.42	8.09	0.03%	10.06	(8.09)	(0.99)	9.07	397.50
2003	Couture, Doris			0.01%	344.43	0.00	37.19	0.00	381.62	7.94	0.01%	9.89	(7.94)	(0.97)	8.92	390.54
2009	Coville, Jacqueline			0.01%	75.43	0.00	8.14	0.00	83.57	1.74	0.01%	2.16	(1.74)	(0.21)	1.95	85.52
2003	Cox, Sheila			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	0.03%	9.89	(7.94)	(0.97)	8.92	390.54
2006	Crane, William A.			0.01%	149.22	0.00	16.62	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2010	Cronin, John F.			0.03%	153.90	0.00	16.11	0.00	170.52	3.55	0.03%	4.42	(3.55)	(0.43)	3.99	174.50
2007	Croteau, Deborah			0.01%	298.44	0.00	32.22	0.00	330.66	6.89	0.01%	8.57	(6.89)	(0.84)	7.72	338.39
2012	Croteau, Susan E.			0.01%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2003	Crumpler, Betty Jane			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	0.01%	4.94	(3.97)	(0.48)	4.46	195.27
2009	Curran, Brenda J.			0.03%	150.85	0.00	16.29	0.00	167.14	3.48	0.03%	4.33	(3.48)	(0.42)	3.90	171.05
2010	D'Agate, John Abdul			0.01%	307.80	0.00	33.24	0.00	341.03	7.10	0.01%	8.83	(7.10)	(0.87)	7.96	349.00
2013	D'Agostino, Lucille A			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.01%	1.87	0.00	(0.18)	1.68	73.70
2012	D'Amico, Lorraine L.			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	147.40
2004	Dawson, Barbara			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2004	Dawson, Lynne			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2010	Day, Stephen R.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2011	DeAmicus, Robert A.			0.01%	145.70	0.00	15.93	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2004	DeCesare, Helen			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2011	Decker, Nancy G.			0.02%	258.33	0.00	27.89	0.00	286.22	5.96	0.02%	7.41	(5.96)	(0.73)	6.69	292.90
2001	Delaney, Norman G.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2013	Delim, Rooney C			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	147.40
2002	Delia, David			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2001	Deloge, Jean			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2014	Deluca, Nicole A.			0.00%	0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2003	Demella, Michael			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2003	Demers, Rudolph			0.01%	86.11	0.00	9.30	0.00	95.41	1.99	0.01%	2.47	(1.99)	(0.24)	2.23	97.63
2011	Dennis, Robert L.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2010	DeRosa, Philip A. Sr.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2013	DeSantis, Ella M			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	147.40
2005	DesFosses, Gloria			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2011	DeSousa, Abigail			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2010	Desmanches, Rene			0.03%	307.80	0.00	33.24	0.00	341.03	7.10	0.03%	8.83	(7.10)	(0.87)	7.96	349.00
2008	DeVito, Stephen D.			0.02%	292.15	0.00	31.54	0.00	323.69	6.74	0.02%	8.38	(6.74)	(0.82)	7.56	331.25
2003	Dew, Robert			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	0.01%	4.94	(3.97)	(0.48)	4.46	195.27
2014	Dion, Amy D.			0.00%	0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2011	Donabedian, Daniel			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2006	Donovan, Rita			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2012	Dozbrin, Theodore			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2013	Drago, Robert F.			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	147.40
2009	Dube, Richard			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2002	Dubreuil, Denise			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15
2005	Dubois, John			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2004	Duffy, Thresa			0.01%	87.64	0.00	9.46	0.00	97.11	2.02	0.01%	2.52	(2.02)	(0.25)	2.27	99.37
2005	Duggan, Paul			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	0.03%	9.26	(7.44)	(0.91)	8.35	365.71
2014	Dumont, Joshua W.			0.00%	0.00	195.00	0.00	0.00	195.00	0.00	0.00%	0.00	0.00	0.00	0.00	195.00
2012	Dumouchel, Rejean J.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2002	Dunaway, James			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2014	Dupuis, Frederick W. Sr.			0.00%	0.00	260.00	0.00	0.00	260.00	0.00	0.00%	0.00	0.00	0.00	0.00	260.00
2005	Duvernay, Bertrand			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2007	Dyneik, Doris			0.02%	219.11	0.00	23.66	0.00	242.77	5.06	0.02%	6.29	(5.06)	(0.62)	5.67	248.44
2012	English, Diane L.			0.01%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2010	Espinal, Andrea L.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2013	Espinola, Herman J.			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	147.40
2011	Fairweather, Ethel M			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2010	Fallier, Nancy J.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2012	Farnell, Brian R.			0.02%	205.29	0.00	22.17	0.00	227.45	4.74	0.02%	5.89	(4.74)	(0.58)	5.31	232.76
2002	Farneth, Douglas			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL			INCOME					TOTAL				
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year		Expended During Year	Fees	Balance End Year	Principal & Income
2004	Faucher, Lucia			0.02%	223.83	0.00	24.17	0.00	248.00	5.16	0.02%	6.42	(5.16)	(0.63)	5.80	253.80
2007	Fawcett, Walter			0.01%	175.29	0.00	18.93	0.00	194.21	4.54	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2012	Feeney, Gail F.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2013	Ferranti, Joseph			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.01%	1.87	0.00	(0.18)	1.68	73.70
2012	Ferranti, Maria E.			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	147.40
2006	Ferris, Virginia M.			0.03%	312.45	0.00	33.74	0.00	346.19	7.21	0.03%	8.97	(7.21)	(0.88)	8.09	354.28
2006	Fichera, Philip D.			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2002	Fitton, Ruth E.			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2006	Fitzgerald, Diane			0.03%	312.45	0.00	33.74	0.00	346.19	7.21	0.03%	8.97	(7.21)	(0.88)	8.09	354.28
2007	Fleming, Dorothy			0.03%	298.44	0.00	32.22	0.00	330.66	6.89	0.03%	8.57	(6.89)	(0.84)	7.72	338.39
2011	Fleissas, Carol M.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	185.20
2014	Flynn, Janice R			0.00%		130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2011	Ford, Earl F			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2005	Ford, Joan			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2002	Foulds Jr., Samuel T.N.			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2011	Fowler, George			0.01%	175.29	0.00	18.93	0.00	194.21	4.54	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2004	Fox, James J.			0.02%	291.39	0.00	31.46	0.00	322.86	6.72	0.02%	8.36	(6.72)	(0.82)	7.55	330.40
2013	Fraser, Dean G.			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	147.40
2005	Friedette, Joseph			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2007	Freitas, Marilyn			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2001	Fusco, George C			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2003	Frederick, Ruth A.			0.01%	175.29	0.00	18.93	0.00	194.21	4.54	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2013	Gagnon, Brenda			0.00%		195.00	0.00	0.00	195.00	0.00	0.00%	0.00	0.00	0.00	0.00	195.00
2008	Gagnon, Gilman J.			0.01%	146.07	0.00	15.77	0.00	161.85	3.78	0.01%	4.19	(3.37)	(0.41)	3.78	165.62
2009	Gallagher, William T.			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	0.01%	4.33	(3.48)	(0.42)	3.90	171.05
2007	Gallant, Joseph A.			0.01%		0.00	8.06	0.00	82.67	1.94	0.01%	2.14	(1.72)	(0.21)	1.94	84.60
2002	Galluzzo, David			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2005	Garabedian, Carol E			0.03%	301.71	0.00	32.58	0.00	334.28	6.96	0.03%	8.66	(6.96)	(0.85)	7.81	342.09
2005	Garabedian, Carolyn			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	0.03%	9.26	(7.44)	(0.91)	8.35	365.71
2005	Garcia, Gilbert			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2009	Gardella, Doris T			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	0.01%	4.33	(3.48)	(0.42)	3.90	171.05
2002	Garvey, Carol			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2002	Garvey, Charles			0.01%		65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2014	Gaughan, Robert J. Jr.			0.00%		0.00	0.00	0.00								
2003	Gazda, Richard J.			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	0.01%	4.94	(3.97)	(0.48)	4.46	195.27
2008	Geary, Richard F.			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	0.01%	2.10	(1.69)	(0.21)	1.89	82.81
2006	Gentile, William			0.03%	312.45	0.00	33.74	0.00	346.19	7.21	0.03%	8.97	(7.21)	(0.88)	8.09	354.28
2004	George, Ernest J.			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	0.03%	9.26	(7.44)	(0.91)	8.35	365.71
2003	Georgiana, Kaitlin Eliz			0.02%	258.33	0.00	27.89	0.00	286.22	5.96	0.02%	7.41	(5.96)	(0.73)	6.69	292.90
2010	Gilchrist, Bruce			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	0.01%	2.09	(1.68)	(0.21)	1.88	82.60
2010	Gill, Ann			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	0.03%	9.26	(7.44)	(0.91)	8.35	365.71
2005	Gill, Jeanette			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2008	Gingues, Diane M.			0.02%	292.15	0.00	31.54	0.00	323.69	6.74	0.02%	8.38	(6.74)	(0.82)	7.56	331.25
2007	Girard, Barbara J.			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2005	Girard, Juliette			0.01%	78.11	0.00	8.43	0.00	86.55	1.80	0.01%	2.24	(1.80)	(0.22)	2.02	88.57
2003	Giroposian, Anthony			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	0.01%	4.94	(3.97)	(0.48)	4.46	195.27
2012	Giuffrida, Joseph P.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2006	Giusti, Joan			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2002	Gosselin, Loretta M.			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	0.01%	4.94	(3.97)	(0.48)	4.46	195.27
2003	Gould, William			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	0.03%	9.89	(7.94)	(0.97)	8.92	390.54
2010	Goterch, Walter			0.02%	291.39	0.00	31.46	0.00	322.86	6.72	0.02%	8.36	(6.72)	(0.82)	7.55	330.40
2005	Grassi, Constance			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2008	Graziani, Arthur Jr.			0.01%	146.07	0.00	15.77	0.00	161.85	3.78	0.01%	4.19	(3.37)	(0.41)	3.78	165.62
2011	Green, William T.			0.03%	72.85	0.00	7.87	0.00	80.71	1.68	0.01%	2.09	(1.68)	(0.21)	1.88	82.60
2003	Grover, Roderick			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	0.03%	9.89	(7.94)	(0.97)	8.92	390.54
2006	Guerciardi, Lee Ann			0.03%	298.44	0.00	32.22	0.00	330.66	6.89	0.03%	8.57	(6.89)	(0.84)	7.72	338.39
2009	Guerin, Alfred L.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2009	Gugliotta, Francis			0.03%	301.71	0.00	32.58	0.00	334.28	6.96	0.03%	8.66	(6.96)	(0.85)	7.81	342.09
2006	Gugliotta, Glendolyn			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2012	Guldry, Doris M.			0.01%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2012	Gulmet, Raymond A.			0.01%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2007	Habib, Christopher			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	0.01%	2.10	(1.69)	(0.21)	1.89	82.81
2001	Hadwah, Julia Malloff			0.02%	251.74	0.00	27.18	0.00	278.93	5.81	0.02%	7.23	(5.81)	(0.71)	6.51	285.44
2004	Hall, David H.			0.01%	175.29	0.00	18.93	0.00	194.21	4.54	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2002	Hamel Jr., Charles			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

Year of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME					TOTAL			
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year	Expended During Year		Fees	Balance End Year	Principal & Income
2006	Hamel, Dorothy I			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2009	Hanon, Patricia			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	0.01%	4.33	(3.48)	(0.42)	3.90	171.05
2008	Harless, Gordon			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	0.01%	2.10	(1.69)	(0.21)	1.89	82.81
2003	Harrison, Patrick			0.01%	86.11	0.00	9.30	0.00	95.41	1.99	0.01%	2.47	(1.99)	(0.24)	2.23	97.63
2009	Harvey, Catherine C.			0.03%	307.80	0.00	33.24	0.00	341.03	7.10	0.03%	8.83	(7.10)	(0.87)	7.96	349.00
2014	Haynes, Loraine			0.00%	0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2010	Hebert, Roland H.			0.00%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2013	Henderson, Paul E & Marcia			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.01%	1.87	0.00	(0.18)	1.68	73.70
2012	Hembrough, Muriel M.			0.01%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2005	Henderson, Noble			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2006	Hewitt, Timothy E.			0.01%	78.11	0.00	8.43	0.00	86.55	2.24	0.01%	2.83	(2.24)	(0.22)	2.02	88.57
2011	Heuser, Vaughndella J.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2002	Hilberg, Elizabeth			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	0.03%	9.89	(7.94)	(0.97)	8.92	390.54
2010	Hill, Eugenia P.			0.01%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2012	Hines, Sheila L.			0.03%	307.80	0.00	33.24	0.00	341.03	7.10	0.03%	8.83	(7.10)	(0.87)	7.96	349.00
2002	Hobbs, Megan			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	0.01%	4.94	(3.97)	(0.48)	4.46	195.27
2002	Hockridge, Joan			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2007	Hoffman, George F.			0.02%	219.11	0.00	23.66	0.00	242.77	5.06	0.02%	6.29	(5.06)	(0.62)	5.67	248.44
2012	Hogan, Robert C.			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.01%	1.87	0.00	(0.18)	1.68	73.70
2010	Hohmann, Margaret M			0.02%	230.85	0.00	24.93	0.00	255.77	5.32	0.02%	6.63	(5.32)	(0.65)	5.98	261.76
2012	Holland, Donna Marie			0.01%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2009	Homesy, Glenn M.			0.03%	307.80	0.00	33.24	0.00	341.03	7.10	0.03%	8.83	(7.10)	(0.87)	7.96	349.00
2011	Hoon, Jacqueline M.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2006	Howell, John J.			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2007	Hutchings, Judith			0.03%	298.44	0.00	32.22	0.00	330.66	6.89	0.03%	8.57	(6.89)	(0.84)	7.72	338.39
2012	Hutchinson, Margaret A			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2005	Ichton, Joseph			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2008	Jacques, Marie			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	0.01%	2.10	(1.69)	(0.21)	1.89	82.81
2004	Jendrick, James T			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2002	Johnson, Edwin			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15
2008	Johnson, James L.			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	0.01%	4.33	(3.48)	(0.42)	3.90	171.05
2004	Kandres, Charles			0.02%	241.90	0.00	26.12	0.00	268.02	6.94	0.02%	8.94	(6.94)	(0.68)	6.26	274.28
2009	Karamourtopoulos, John			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2012	Kaier, Ronald J.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2002	Kadman, Edith			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2012	Karl, Eric D			0.02%	273.71	0.00	29.55	0.00	303.27	6.32	0.02%	7.86	(6.32)	(0.77)	7.08	310.35
2007	Keo, Jim			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2008	Kimball, Harold F.			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	0.01%	2.10	(1.69)	(0.21)	1.89	82.81
2007	Kimball, Harold F.			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	0.01%	2.10	(1.69)	(0.21)	1.89	82.81
2008	King, Mary S.			0.01%	74.61	0.00	8.06	0.00	82.67	1.72	0.01%	2.14	(1.72)	(0.21)	1.94	84.60
2010	Koza, Barbara J.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2010	Kurgan, Lois S.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2011	Lai, Man Yip			0.02%	291.39	0.00	31.46	0.00	322.86	6.72	0.02%	8.36	(6.72)	(0.82)	7.55	330.40
2005	LaFontaine, Richard			0.00%	234.34	0.00	25.30	0.00	259.64	5.41	0.02%	6.73	(5.41)	(0.66)	6.07	265.71
2005	Lamphere, Richard T.			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2003	Landry, Raymond I			0.01%	175.29	0.00	19.93	0.00	194.21	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2004	Landry, Wilfred A.			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	0.03%	9.26	(7.44)	(0.91)	8.35	365.71
2007	Lanouette, Lionel			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	0.01%	2.10	(1.69)	(0.21)	1.89	82.81
2011	LaPlante, John J.			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	0.01%	2.09	(1.68)	(0.21)	1.88	82.60
2008	Laroch, Joan			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	0.01%	2.10	(1.69)	(0.21)	1.89	82.81
2003	Laspina, Alfred J.			0.01%	86.11	0.00	9.30	0.00	95.41	1.99	0.01%	2.47	(1.99)	(0.24)	2.23	97.63
2007	Laycock, Beatrice			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2005	Leamy, Brenda			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2010	Leary, Thomas F.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2009	LeBlanc, Donald S.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2013	Lemelin, Richard N			0.02%	260.00	0.00	28.07	0.00	288.07	6.73	0.02%	7.46	0.00	(0.73)	6.73	294.80
2008	Leone, Paul J. Sr.			0.01%	146.07	0.00	15.77	0.00	161.85	3.37	0.01%	4.19	(3.37)	(0.41)	3.78	165.62
2005	Lerich, Robert Sr.			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2002	Lesnitsky, George			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2002	Letourneau, Rene P			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15
2009	Limosani, Michael F.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2012	Locke, Richard M.			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.01%	1.87	0.00	(0.18)	1.68	73.70
2014	Longo, Patricia A.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2009	Lorenzo, Joseph D.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2010	Lovejoy, Thomas G.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2011	Lund, Mary D.			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	0.01%	2.09	(1.68)	(0.21)	1.88	82.60



## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL			
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year		Expended During Year	Fees	Balance End Year
2007	Lund, Nancy L			0.03%	298.44	0.00	32.22	0.00	330.66	6.89	8.57	(6.89)	(0.84)	7.72	338.39
2002	Lustenberger, Noreen			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	4.82	(3.87)	(0.47)	4.34	190.29
2005	Lutney, Wesley R., Sr.			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	9.26	(7.44)	(0.91)	8.35	365.71
2006	Lynch, Daniel A.			0.02%	234.34	0.00	25.30	0.00	259.64	5.41	6.73	(5.41)	(0.66)	6.07	265.71
2008	MacDonald, Colin			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	4.48	(3.61)	(0.44)	4.04	177.14
2008	MacDonald, William			0.01%	146.07	0.00	15.77	0.00	161.85	3.37	4.19	(3.37)	(0.41)	3.78	165.62
	McCarthy, John W.			0.00%	0.00	65.00	0.00	0.00	65.00	0.00	0.00	0.00	0.00	0.00	65.00
2005	McNamara, Thomas			0.01%	78.11	0.00	8.43	0.00	86.55	1.87	2.24	(1.87)	(0.22)	2.02	88.57
2001	MacPhee, Barbara J			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	4.82	(3.87)	(0.47)	4.34	190.29
2009	Mahoney, Eneith			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	4.33	(3.48)	(0.42)	3.90	171.05
2010	Maille, Elizabeth			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	4.33	(3.48)	(0.42)	3.99	174.50
2003	Maker, Joseph T			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	4.94	(3.97)	(0.48)	4.46	195.27
2003	Maker, Ronald R.			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	4.94	(3.97)	(0.48)	4.46	195.27
2010	Maloney, Stephen F.			0.02%	230.85	0.00	24.93	0.00	255.77	5.32	6.63	(5.32)	(0.65)	5.98	261.76
2007	Manduca, Joseph			0.01%	74.61	0.00	8.06	0.00	82.67	1.72	2.14	(1.72)	(0.21)	1.94	84.60
2012	Marchand, Richard B.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	3.93	(3.16)	(0.39)	3.54	155.17
2005	Marchalaitis, Wayne F.			0.01%	80.63	0.00	8.71	0.00	89.34	1.86	2.31	(1.86)	(0.23)	2.09	91.43
2011	Marin, Cheryl			0.02%	291.39	0.00	31.46	0.00	322.86	6.72	8.36	(6.72)	(0.82)	7.55	330.40
2008	Marshall, Norman			0.03%	301.71	0.00	32.58	0.00	334.28	6.96	8.66	(6.96)	(0.85)	7.81	342.09
2012	Massahos, Gail L.			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	3.73	0.00	(0.37)	3.37	147.40
2002	Marsden, Linda			0.01%	83.91	0.00	9.06	0.00	92.98	0.00	2.41	(1.94)	(0.24)	2.17	95.15
2010	Martin, Claire L.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	4.42	(3.55)	(0.43)	3.99	174.50
2007	Mathon, Gerard			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	4.28	(3.44)	(0.42)	3.86	169.19
2011	Mawson, Eileen			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	2.09	(1.68)	(0.21)	1.88	82.60
2014	Mawson, Joseph E.			0.00%	0.00	260.00	0.00	0.00	260.00	0.00	0.00	0.00	0.00	0.00	260.00
2010	McCarthy, Richard E, Dr.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	4.42	(3.55)	(0.43)	3.99	174.50
2007	McColligan, Alice			0.01%	74.61	0.00	8.06	0.00	82.67	1.72	2.14	(1.72)	(0.21)	1.94	84.60
2004	McGuire, Edward			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	4.63	(3.72)	(0.45)	4.17	182.85
2006	McGrath, Sheila P.			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	4.28	(3.44)	(0.42)	3.86	169.19
2003	McDonough, Thomas			0.01%	175.29	0.00	18.93	0.00	194.21	4.94	5.03	(4.05)	(0.49)	4.54	198.75
2011	McMinn, George			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	4.18	(3.37)	(0.41)	3.77	165.20
2011	McLean, Mariana S.			0.02%	218.55	0.00	23.60	0.00	242.14	5.04	6.27	(5.04)	(0.62)	5.66	247.81
2011	Meisel, Frank R. Jr.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	4.18	(3.37)	(0.41)	3.77	165.20
2008	Melanson, Joseph S.			0.01%	146.07	0.00	15.77	0.00	161.85	3.37	4.19	(3.37)	(0.41)	3.78	165.62
2003	Meredith, Michael			0.02%	258.33	0.00	27.89	0.00	286.22	5.96	7.41	(5.96)	(0.73)	6.69	292.90
2010	Merron, Earl K.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	4.18	(3.37)	(0.41)	3.77	165.20
2009	Michalski, Donald C			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	4.33	(3.48)	(0.42)	3.90	171.05
2009	Miller, Joan T			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	4.33	(3.48)	(0.42)	3.90	171.05
2002	Miller, Yvonne			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	2.41	(1.94)	(0.24)	2.17	95.15
2005	Milley, Karen W.			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	4.63	(3.72)	(0.45)	4.17	182.85
2010	Minnon, Jean E.			0.03%	307.80	0.00	33.24	0.00	341.03	7.10	8.83	(7.10)	(0.87)	7.96	349.00
2003	Monaghan, Dorothy			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	4.94	(3.97)	(0.48)	4.46	195.27
2011	Monty, Donald L. Jr.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	4.18	(3.37)	(0.41)	3.77	165.20
2011	Moore, John C.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	3.93	(3.16)	(0.39)	3.54	155.17
2003	Moorehouse, Thomas			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	4.94	(3.97)	(0.48)	4.46	195.27
2007	Moir, Nathan			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	4.28	(3.44)	(0.42)	3.86	169.19
2011	Morelle, Amelia P.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	4.18	(3.37)	(0.41)	3.77	165.20
2004	Mosques, Thomas			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	5.03	(4.05)	(0.49)	4.54	198.75
2011	Muir, Richard W.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	4.18	(3.37)	(0.41)	3.77	165.20
2003	Munro, Claire			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	4.94	(3.97)	(0.48)	4.46	195.27
2006	Murphy, Robert			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	4.28	(3.44)	(0.42)	3.86	169.19
2004	Murray, Richard			0.01%	175.29	0.00	18.93	0.00	194.21	4.54	5.03	(4.05)	(0.49)	4.54	198.75
2012	Najarian Hrair			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	3.73	0.00	(0.37)	3.37	147.40
2002	Narinkevicius, Walter			0.01%	167.83	0.00	18.12	0.00	185.95	4.34	4.82	(3.87)	(0.47)	4.34	190.29
2009	Neuhauser, Margit			0.02%	226.28	0.00	24.43	0.00	250.71	5.22	6.49	(5.22)	(0.64)	5.86	256.57
2014	Newton, Beatrice E.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00	0.00	0.00	0.00	130.00
2014	Nisbet, Shawn T			0.00%	0.00	260.00	0.00	0.00	260.00	0.00	0.00	0.00	0.00	0.00	260.00
2009	Noonan, Cynthia D.			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	4.33	(3.48)	(0.42)	3.90	171.05
2005	Nutter, Harold R.			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	4.63	(3.72)	(0.45)	4.17	182.85
2006	O'Connell, Mark J.			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	4.48	(3.61)	(0.44)	4.04	177.14
2002	O'Clare, Doreen			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	9.63	(7.75)	(0.95)	8.68	380.59
2003	O'Neill, Theresa			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	4.94	(3.97)	(0.48)	4.46	195.27
2006	Olds, David W.			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	4.48	(3.61)	(0.44)	4.04	177.14
2010	Olds, Howard W.			0.03%	307.80	0.00	33.24	0.00	341.03	7.10	8.83	(7.10)	(0.87)	7.96	349.00
2009	Olivera, Joseph J.			0.01%	75.43	0.00	8.14	0.00	83.57	1.74	2.16	(1.74)	(0.21)	1.95	85.52

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL			INCOME					TOTAL				
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year		Expended During Year	Fees	Balance End Year	Principal & Income
2007	Oliveri, Richard P			0.02%	292.15	0.00	31.54	0.00	323.69	6.74	0.02%	8.38	(6.74)	(0.82)	7.56	331.25
2002	Ouellette, Patrick			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15
2002	Overka, Sandra M.			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2002	Packard, Cynthia			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2006	Palombi, Joan W.			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2010	Pandelea, Michael P.			0.02%	273.71	0.00	29.55	0.00	303.27	6.32	0.02%	7.86	(6.32)	(0.77)	7.08	310.35
2010	Pappalardo, Mara C.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2007	Parhala, Susan			0.02%	149.22	0.00	16.11	0.00	165.33	3.44	0.02%	4.28	(3.44)	(0.42)	3.86	169.19
2008	Parsons, Warren			0.01%	223.83	0.00	24.17	0.00	248.00	5.16	0.02%	6.42	(5.16)	(0.63)	5.80	253.80
2008	Parnode, George W.			0.03%	146.07	0.00	15.77	0.00	161.85	3.78	0.03%	4.19	(3.78)	(0.41)	3.78	165.62
2007	Patti, Josephine			0.03%	298.44	0.00	32.22	0.00	330.66	6.89	0.03%	8.57	(6.89)	(0.84)	7.72	338.39
2010	Paulman, Herbert F.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2002	Paredna, Ronald			0.03%	167.83	0.00	18.12	0.00	185.95	3.87	0.03%	4.82	(3.87)	(0.47)	4.34	190.29
2011	Partridge, Stuart			0.01%	335.66	0.00	36.24	0.00	371.90	7.75	0.01%	9.63	(7.75)	(0.95)	8.68	380.59
2011	Pereira, Manuel C.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2010	Peront, Clement E.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2012	Perry, William A III			0.02%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2010	Peters, Robert J.			0.02%	234.34	0.00	25.30	0.00	259.64	5.43	0.02%	6.73	(5.43)	(0.66)	6.07	265.71
2010	Phaneuf, Kay E.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2013	Potter, Carolyn J			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.01%	1.87	0.00	(0.18)	1.68	73.70
2013	Prescott, Margaret F			0.02%	260.00	0.00	28.07	0.00	288.07	6.73	0.02%	7.46	0.00	(0.73)	6.73	294.80
2005	Prevette, Andrew			0.04%	161.27	0.00	17.41	0.00	178.68	3.72	0.04%	4.63	(3.72)	(0.45)	4.17	182.85
2003	Priestley, Anne			0.03%	516.65	0.00	55.79	0.00	572.44	11.92	0.03%	14.83	(11.92)	(1.45)	13.37	585.81
2002	Proulx, Norman			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2011	Provencher, John J. Jr.			0.01%	175.29	0.00	14.78	0.00	194.21	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2004	Puglia, Geraldine (Steeves)			0.01%	136.86	0.00	18.93	0.00	151.63	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2006	Queenan, Patricia M.			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2009	Quinn, William M.			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	0.01%	4.33	(3.48)	(0.42)	3.90	171.05
2011	Randall, Charles R.			0.02%	291.39	0.00	31.46	0.00	322.86	6.72	0.02%	8.36	(6.72)	(0.82)	7.55	330.40
2010	Ray, Cassandra R.			0.03%	307.80	0.00	33.24	0.00	341.03	7.10	0.03%	8.83	(7.10)	(0.87)	7.96	349.00
2004	Razzaboni, Napoleon			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2002	Reid, Richard			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15
2002	Reliano, Joyce			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2005	Richardson, Rodney			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2007	Riley, John Sr.			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2002	Robbins, Gretel			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15
2011	Robinson, Madonna M			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	0.01%	2.09	(1.68)	(0.21)	1.88	82.60
2010	Rouff, Pearl M.			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	0.01%	2.09	(1.68)	(0.21)	1.88	82.60
2007	Roy, Mary R.			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2008	Ruffen, Thomas F.			0.04%	438.22	0.00	47.32	0.00	485.54	10.12	0.04%	12.58	(10.12)	(1.23)	11.34	496.87
2005	Rubino, Joseph			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2014	Ruf, John G. & Margaret T			0.00%	0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2003	Ruppert, John			0.03%	344.43	0.00	37.19	0.00	381.62	7.94	0.03%	9.89	(7.94)	(0.97)	8.92	390.54
2004	Saab, Katherine			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	0.03%	9.26	(7.44)	(0.91)	8.35	365.71
2006	Samaro, Karen			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2008	Sambataro, Mark			0.03%	146.07	0.00	15.77	0.00	161.85	3.37	0.03%	4.19	(3.37)	(0.41)	3.78	165.62
2008	Santagati, Kevin			0.03%	301.71	0.00	32.58	0.00	334.28	6.96	0.03%	8.66	(6.96)	(0.85)	7.81	342.09
2014	Santarelli, Peter J			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2012	Sapianza, Daniel R.			0.02%	273.71	0.00	29.55	0.00	303.27	6.32	0.02%	7.86	(6.32)	(0.77)	7.08	310.35
2007	Sapiochetti, Ernestine			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2007	Savard, Carole			0.03%	298.44	0.00	32.22	0.00	330.66	6.89	0.03%	8.57	(6.89)	(0.84)	7.72	338.39
2010	Sayer, James A., Jr.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2004	Schofield, Thomas F.			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2010	Schofield, Eric W.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2009	Schwarzenberg, Frances			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2006	Seale, Marilyn			0.01%	78.11	0.00	8.43	0.00	86.55	1.80	0.01%	2.24	(1.80)	(0.22)	2.02	88.57
2010	Sears, Elmo D.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2009	Selfridge, Maura			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2007	Seubert, Edward			0.01%	73.04	0.00	7.89	0.00	80.92	1.69	0.01%	2.10	(1.69)	(0.21)	1.89	82.81
2005	Shambarger, Pamela			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2003	Sheehan, Robert			0.01%	86.11	0.00	9.30	0.00	95.41	1.99	0.01%	2.47	(1.99)	(0.24)	2.23	97.63
2004	Sherman, Jeannette			0.01%	87.64	0.00	9.46	0.00	97.11	2.02	0.01%	2.52	(2.02)	(0.25)	2.27	99.37
2008	Shoukal, Michael J.			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	0.01%	4.33	(3.48)	(0.42)	3.90	171.05
2007	Silva, Patricia A.			0.02%	146.07	0.00	15.77	0.00	161.85	3.37	0.02%	4.19	(3.37)	(0.41)	3.78	165.62
2012	Smith, Marianna B.			0.02%	260.00	0.00	28.07	0.00	288.07	6.73	0.02%	7.46	0.00	(0.73)	6.73	294.80

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL				
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year		Expended During Year	Fees	Balance End Year	Principal & Income
2004	Smith, Richard J.			0.02%	262.93	0.00	28.39	0.00	291.32	6.07	0.02%	7.55	(6.07)	(0.74)	6.80	298.12
2007	Sousa, Maxwell J.			0.03%	298.44	0.00	32.22	0.00	330.66	6.89	0.03%	8.57	(6.89)	(0.84)	7.72	338.39
2006	Souza, Florence			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2002	Spencer, Ralph			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2010	Stanley Houle Irene D.			0.03%	307.80	0.00	33.24	0.00	341.03	7.10	0.03%	8.83	(7.10)	(0.87)	7.96	349.00
2001	Steele, George			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2009	Stephanian, Stephen			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	0.01%	4.33	(3.48)	(0.42)	3.90	171.05
2012	Stevens, Nancy J.			0.01%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2011	Stevens, Robert H.			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	0.01%	2.09	(1.68)	(0.21)	1.88	82.60
2010	Stewart, David C			0.01%	72.85	0.00	7.87	0.00	80.71	1.68	0.01%	2.21	(1.68)	(0.22)	1.99	87.25
2007	St. Cyr, Daniel P.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2007	St. Jean, Phillip			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2005	Stocks, Joseph			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	0.03%	9.26	(7.44)	(0.91)	8.35	365.71
2011	Stoodley, Scott M.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2008	Stopra, Francis			0.02%	73.04	0.00	7.89	0.00	80.92	1.69	0.02%	2.10	(1.69)	(0.21)	1.89	82.81
2009	Stuart, Robert			0.01%	226.28	0.00	24.43	0.00	250.71	5.22	0.01%	6.49	(5.22)	(0.64)	5.86	256.57
2010	Stys Craig M.			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2009	Sullivan, James			0.01%	75.43	0.00	8.14	0.00	83.57	1.74	0.01%	2.16	(1.74)	(0.21)	1.95	85.92
2006	Sullivan, Joan			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2002	Suszek, Ann M			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2013	Sweet, Sharon M.			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.01%	1.87	0.00	(0.18)	1.68	73.70
2004	Sylvester, Paul			0.03%	161.27	0.00	17.41	0.00	178.68	3.72	0.03%	4.63	(3.72)	(0.45)	4.17	182.85
2006	Taylor, Ann			0.01%	312.45	0.00	33.74	0.00	346.19	7.21	0.01%	8.97	(7.21)	(0.88)	8.09	354.28
2005	Taylor, Eileen F.			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2013	Tece, Luigi			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	147.40
2007	Tesoro, Kathleen			0.03%	298.44	0.00	32.22	0.00	330.66	6.89	0.03%	8.57	(6.89)	(0.84)	7.72	338.39
2001	Theriault, Blanche			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2001	Thibault, William F			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2005	Thomas, Dorothy			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2003	Thompson, Mariana			0.01%	172.22	0.00	18.60	0.00	190.81	3.97	0.01%	4.94	(3.97)	(0.48)	4.46	195.27
2006	Thompson, William J.			0.02%	234.34	0.00	25.30	0.00	259.64	5.41	0.02%	6.73	(5.41)	(0.66)	6.07	265.71
2002	Titcomb, Lucille B			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2010	Todd, Raymond W.			0.01%	153.90	0.00	16.62	0.00	170.52	3.55	0.01%	4.42	(3.55)	(0.43)	3.99	174.50
2002	Tomasino, Joseph			0.01%	167.83	0.00	18.12	0.00	185.95	3.87	0.01%	4.82	(3.87)	(0.47)	4.34	190.29
2002	Tokanel, Shawn			0.01%	167.83	0.00	18.12	0.00	185.95	3.92	0.01%	4.82	(3.92)	(0.47)	4.34	190.29
2002	Trammell, Mildred			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15
2004	Trapanier, Kenneth			0.01%	80.63	0.00	8.71	0.00	89.34	1.86	0.01%	2.31	(1.86)	(0.23)	2.09	91.43
2012	Trout, Robert T. Jr.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2013	Trout, Robin A			0.01%	65.00	0.00	7.02	0.00	72.02	0.00	0.01%	1.87	0.00	(0.18)	1.68	73.70
2001	Turcotte, Yvonne			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2007	Turner, Edgar			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2006	Valcourt, Diane			0.03%	298.44	0.00	32.22	0.00	330.66	6.89	0.03%	8.57	(6.89)	(0.84)	7.72	338.39
2009	Valencia, Taylor			0.01%	75.43	0.00	8.14	0.00	83.57	1.74	0.01%	2.16	(1.74)	(0.21)	1.95	85.92
2007	Valencia, William			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2005	Valley, Wallace			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2004	Vaughan, Bobby D			0.02%	262.93	0.00	28.39	0.00	291.32	6.07	0.02%	7.55	(6.07)	(0.74)	6.80	298.12
2012	Viel, Ruth L.			0.01%	68.43	0.00	7.39	0.00	75.82	1.58	0.01%	1.96	(1.58)	(0.19)	1.77	77.59
2010	Wainwright, Doris			0.01%	145.70	0.00	15.73	0.00	161.43	3.37	0.01%	4.18	(3.37)	(0.41)	3.77	165.20
2006	Wailes, Helen			0.02%	234.34	0.00	25.30	0.00	259.64	5.41	0.02%	6.73	(5.41)	(0.66)	6.07	265.71
2014	Waldron, Crag J.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2004	Wallace, Clifton			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2004	Wallace, Frederick			0.01%	175.29	0.00	18.93	0.00	194.21	4.05	0.01%	5.03	(4.05)	(0.49)	4.54	198.75
2014	Walsh, Milton J.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2004	Ware, Brian			0.03%	350.57	0.00	37.85	0.00	388.42	8.09	0.03%	10.06	(8.09)	(0.99)	9.07	397.50
2005	Warehouse, William			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	0.03%	9.26	(7.44)	(0.91)	8.35	365.71
2005	Watkevitch, John C.			0.01%	161.27	0.00	17.41	0.00	178.68	3.72	0.01%	4.63	(3.72)	(0.45)	4.17	182.85
2013	Weitzman, Grace M			0.01%	130.00	0.00	14.04	0.00	144.04	0.00	0.01%	3.73	0.00	(0.37)	3.37	147.40
2004	Werner, Ida M.			0.02%	262.93	0.00	28.39	0.00	291.32	6.07	0.02%	7.55	(6.07)	(0.74)	6.80	298.12
2006	West, Robert E.			0.01%	149.22	0.00	16.11	0.00	165.33	3.44	0.01%	4.28	(3.44)	(0.42)	3.86	169.19
2002	White, Evelyn			0.03%	335.66	0.00	36.24	0.00	371.90	7.75	0.03%	9.63	(7.75)	(0.95)	8.68	380.59
2009	Whittaker, Hannah S.			0.01%	76.95	0.00	8.31	0.00	85.26	1.77	0.01%	2.21	(1.77)	(0.22)	1.99	87.25
2011	Wieland, Valerie Ella			0.02%	273.71	0.00	29.55	0.00	303.27	6.32	0.02%	7.86	(6.32)	(0.77)	7.08	310.35
2005	Wiggin, Arthur			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2006	Williams, Irene			0.01%	78.11	0.00	8.43	0.00	86.55	1.80	0.01%	2.24	(1.80)	(0.22)	2.02	88.57

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL				
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year		Expended During Year	Fees	Balance End Year	Principal & Income
2008	Williams, Robin L			0.01%	150.85	0.00	16.29	0.00	167.14	3.48	0.01%	4.33	(3.48)	(0.42)	3.90	171.05
2006	Willis, Kathleen			0.01%	156.23	0.00	16.87	0.00	173.09	3.61	0.01%	4.48	(3.61)	(0.44)	4.04	177.14
2014	Wilson, Paul V			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2009	Wright, Walter F			0.03%	301.71	0.00	32.58	0.00	334.28	6.96	0.03%	8.66	(6.96)	(0.85)	7.81	342.09
2001	Yamout, Adnan M			0.01%	83.91	0.00	9.06	0.00	92.98	1.94	0.01%	2.41	(1.94)	(0.24)	2.17	95.15
2011	Yeiter, Carole A.			0.01%	136.86	0.00	14.78	0.00	151.63	3.16	0.01%	3.93	(3.16)	(0.39)	3.54	155.17
2002	Yeung, Chuen Chi			0.02%	251.74	0.00	27.18	0.00	278.93	5.81	0.02%	7.23	(5.81)	(0.71)	6.51	285.44
2013	York, Judith P.			0.01%	130.00	0.00	14.04	0.00	144.04	3.37	0.01%	4.23	(3.37)	(0.44)	3.85	147.40
2005	York, Peter			0.03%	322.53	0.00	34.83	0.00	357.36	7.44	0.03%	9.26	(7.44)	(0.91)	8.35	385.71
2012	Yunes, Martin D.			0.01%	130.00	0.00	14.04	0.00	144.04	3.37	0.01%	4.23	(3.37)	(0.44)	3.85	147.40
2005	Zeytoonlian, Haig			0.01%	80.63	0.00	8.71	0.00	89.34	1.86	0.01%	2.31	(1.86)	(0.23)	2.09	91.43
TOTAL NON-EXPENDABLE FUNDS 3053007143				100.00%	1,173,299.18	3,575.00	126,689.06	0.00	1,303,563.24	27,234.79	100.00%	33,675.21	(25,630.36)	(3,303.29)	31,976.35	1,335,539.59
LIBRARY TRUST FUNDS																
2006	Kelley Library	034044		100%	36,647.08	50,005.61	0.00		86,652.69	0.00	100%	5.61	(5.61)	0.00	0.00	86,652.69
TOTAL LIBRARY TRUST FUNDS					36,647.08	50,005.61	0.00	0.00	86,652.69	0.00	1.00	5.61	(5.61)	0.00	0.00	86,652.69
EXPENDABLE TRUST FUNDS																
2007	SSD Athletic Facilities	035145		2.68%	46,288.25	9,520.06			55,808.31	0.00	2.7%	5.06	(5.06)		0.00	55,808.31
2008	Lancaster Fund Sel Disc	035377		10.62%	183,500.13	18.24		(2,500.00)	181,018.37	0.00	10.6%	18.24	(18.24)		0.00	181,018.37
2008	Hedgehog Park	035540		0.64%	11,128.51	21.08			11,149.59	0.00	0.6%	1.08	(1.08)		0.00	11,149.59
2010	Salem Depot Train Station	036512		0.01%	100.01	50,000.98			50,100.99	0.00	0.0%	0.98	(0.98)		0.00	50,100.99
2014	Salem Senior Housing	037783		0.00%	0.00	1.00			1.00	0.00	0.0%	0.00	0.00		0.00	1.00
2005	Anniversary Celebration	038382		0.66%	11,461.10	1.15			11,462.25	0.00	0.7%	1.15	(1.15)		0.00	11,462.25
1992	Depot Improvement	031639		19.75%	341,264.86	102,030.22		(12,221.14)	431,073.94	0.00	19.7%	37.32	(37.32)		0.00	431,073.94
1993	Performing Arts	031640		0.16%	2,787.35	0.24			2,787.59	0.00	0.2%	0.24	(0.24)		0.00	2,787.59
1993	Selfert Auditorium	031641		2.60%	44,986.03	4,824.71			49,810.74	0.00	2.6%	4.71	(4.71)		0.00	49,810.74
1993	Strategic Plan	031642		0.60%	10,339.51	1.06			10,340.57	0.00	0.6%	1.06	(1.06)		0.00	10,340.57
1990	Historic District Maintenance	031643		0.16%	2,762.00	0.24			2,762.24	0.00	0.2%	0.24	(0.24)		0.00	2,762.24
1994	Pelham Road	031644		0.35%	6,111.62	0.60			6,112.22	0.00	0.4%	0.60	(0.60)		0.00	6,112.22
1994	Sidewalk	031645		0.04%	704.64	0.11			704.75	0.00	0.0%	0.11	(0.11)		0.00	704.75
1995	Rte 28 Road Improvement	031646		7.07%	122,125.30	12.22			122,137.52	0.00	7.1%	12.22	(12.22)		0.00	122,137.52
1998	Snow	031647		39.63%	684,864.14	150,048.92		(403,870.93)	431,042.13	0.00	38.6%	48.92	(48.92)		0.00	431,042.13
2000	Senior Center Building	031648		0.06%	1,030.57	0.13			1,030.70	0.00	0.1%	0.13	(0.13)		0.00	1,030.70
2001	Land Acquisition	031649		6.24%	107,867.89	10.83		(280.00)	107,878.72	0.00	6.2%	10.83	(10.83)		0.00	107,878.72
2001	Emp Separation Benefits	031650		0.00%	41.65	0.00			41.65	0.00	0.0%	0.00	0.00		0.00	41.65
2002	Land & Heritage	031651		7.39%	127,759.89	12.78			127,772.67	0.00	7.4%	12.78	(12.78)		0.00	127,772.67
2005	Police Overtime Exp Trust	033296		1.18%	20,418.35	2.03			20,420.38	0.00	1.2%	2.03	(2.03)		0.00	20,420.38
2007	Ingram Senior Center EPTF	034710		0.07%	1,268.11	0.10		(1,268.21)	0.00	0.00	0.1%	0.10	(0.10)		0.00	0.00
2007	Info Technology Exp Trust	034838		0.08%	1,410.29	0.11		(1,090.00)	320.40	0.00	0.1%	0.11	(0.11)		0.00	320.40
TOTAL EXPENDABLE TRUST FUNDS				86%	1,728,240.20	316,506.81	0.00	(421,230.28)	1,623,516.73	0.00	100.00%	157.91	(157.91)	0.00	0.00	1,623,516.73
TOTAL COMBINED TRUST FUNDS					2,938,186.46	370,087.42	126,689.06	(421,230.28)	3,013,732.66	27,234.79		33,838.73	(25,793.88)	(3,303.29)	31,976.35	3,045,709.01
CAPITAL RESERVE FUNDS																
1993	School District Reconstruction	031626		3.2%	29,636.72	2.94			29,639.66	0.00	3.2%	2.94	(2.94)		0.00	29,639.66
1990	Pelham Road Improvement	031627		10.0%	91,375.40	9.16			91,384.56	0.00	10.0%	9.16	(9.16)		0.00	91,384.56
1990	Road Improvement	031628		80.6%	736,137.83	3,001,428.37		(3,039,382.09)	698,184.11	0.00	80.6%	78.37	(78.37)		0.00	698,184.11
1995	Salem Revaluation	031629		1.1%	9,810.52	0.95			9,811.47	0.00	1.1%	0.95	(0.95)		0.00	9,811.47
1995	Salem Recreation Land	031630		2.3%	21,172.58	2.10			21,174.68	0.00	2.3%	2.10	(2.10)		0.00	21,174.68
1995	Fire Fighting Apparatus	031631		0.0%	2.27	0.00			2.27	0.00	0.0%	0.00	0.00		0.00	2.27
1970	Historical Commission	031632		0.0%	3.94	0.00			3.94	0.00	0.0%	0.00	0.00		0.00	3.94
1997	Water	031633		1.0%	9,117.40	0.87		(9,118.27)	0.00	0.00	1.0%	0.87	(0.87)		0.00	0.00
1997	Sewer	031634		1.4%	12,584.04	1.19		(12,585.23)	0.00	0.00	1.4%	1.19	(1.19)		0.00	0.00
2010	Kelley Library Building Fund	036267		0.4%	3,964.08	0.36			3,964.44	0.00	0.4%	0.36	(0.36)		0.00	3,984.44
TOTAL CAPITAL RESERVES				100%	913,824.78	3,001,445.94	0.00	(3,061,085.59)	854,185.13	0.00	100.00%	95.94	(95.94)		0.00	854,185.13
TOTAL ALL TRUST FUNDS					3,852,011.24	3,371,533.36	126,689.06	(3,482,315.87)	3,867,917.79	27,234.79		33,934.67	(25,889.82)	(3,303.29)	31,976.35	3,899,894.14

## REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

HOW INVESTED		PRINCIPAL					INCOME			TOTAL		Beginning of Year Fair Market Value	Unrealized Gain/Loss	End of Year Fair Market Value
# Shares or Units	DESCRIPTION OF PRINCIPAL	Balance Beginning Year	Additional Purchases	Book Value Adjustments	Capital Gains (Losses)	Proceeds From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year			
	<b>NON-EXPENDABLE FUNDS</b>													
0	Cash & Cash Equivalents	36,268.33	(2,520.66)		1,215.00	(25,000.00)	33,747.67	26,563.79	73.57	4,687.99	31,305.35	65,053.02	0.00	65,053.02
25,000	Federal Home Loan Mortgage Corp	23,785.00					0.00	0.00	562.50	(562.50)	0.00	25,039.25	(39.25)	25,039.25
25,000	Becton Dickinson	25,030.75					25,030.75	0.00	781.26	(781.26)	0.00	25,030.75	859.00	25,030.75
25,000	Boeing Co.	25,255.00					25,255.00	0.00	937.50	(937.50)	0.00	25,255.00	(616.50)	25,255.00
25,000	Colgate Palmolive	25,124.75					25,124.75	0.00	656.26	(656.26)	0.00	25,124.75	195.25	25,124.75
25,000	Marshall & Isley	25,000.00				(25,000.00)	0.00	0.00	107.29	(107.29)	0.00	25,000.00	(38.00)	25,000.00
25,000	Morgan Stanley	25,762.75					25,762.75	0.00	1,406.26	(1,406.26)	0.00	25,762.75	(197.50)	25,762.75
25,000	Occidental Petroleum Corp	24,888.00					24,888.00	0.00	437.50	(437.50)	0.00	24,888.00	58.25	24,888.00
37,306.8	TYS Int'l IX NIB	36,077.59					37,288.09	0.00	600.97	(600.97)	0.00	37,288.09	37,242.63	37,242.63
0.0	ING Real Estate Instl Fd	18,427.81			1,349.12	(51,349.12)	0.00	0.00	254.96	(254.96)	0.00	0.00	3,606.83	3,606.83
0.0	iShares Core S&P 500 ETF	23,449.51			9,920.01	(28,347.82)	0.00	0.00	549.91	(549.91)	0.00	0.00	783.02	783.02
450.0	iShares Core S&P Small Cap Index Fund	115,743.52	31,210.50		40,976.40	(64,425.91)	72,547.47	0.00	1,300.33	(1,300.33)	0.00	155,946.00	7,857.79	155,946.00
20.0	iShares TR NASDAQ Bio Indx	5,952.03			2,645.34	(8,597.37)	0.00	0.00	8.94	(8.94)	0.00	10,217.70	1,595.94	10,217.70
145.0	iShares US Oil Equip & Svcs	6,980.79	2,146.98		3,546.74	(10,673.51)	0.00	0.00	116.50	(116.50)	0.00	7,453.15	2,355.93	7,453.15
2,372.3	JPMorgan Disciplined Equity Instl	50,000.00			53,546.74	(3,546.74)	50,000.00	0.00	680.21	(680.21)	0.00	53,546.74	6,199.43	53,546.74
1,316.8	Openheimer Intl Growth Fd	0.00			50,000.00	(50,000.00)	50,000.00	0.00	537.63	(537.63)	0.00	50,000.00	0.00	50,000.00
3,632.1	Putnam Absolute Return 700 Y	0.00			46,981.11	(46,981.11)	46,981.11	0.00	770.24	(770.24)	0.00	46,981.11	0.00	46,981.11
310.0	Select Sector SPDR Mails	61,327.25	8,215.15		12,041.90	(71,584.30)	0.00	0.00	297.10	(297.10)	0.00	60,359.88	836.05	60,359.88
2,193.5	SPDR S&P Midcap 400 EFT TR	58,240.16			17,571.80	(75,811.96)	0.00	0.00	927.41	(927.41)	0.00	110,134.20	7,413.62	110,134.20
4,321.4	Templeton Global Bond Advisor #616	47,187.04			758.89	(47,945.93)	0.00	0.00	3,995.60	(3,995.60)	0.00	47,187.04	4,678.82	47,187.04
3,244.2	Templeton Institutional Foreign Equity	74,254.68			1,043.34	(75,298.02)	0.00	0.00	171.32	(171.32)	0.00	51,584.22	(2,353.53)	51,584.22
0.0	Templeton Intl Emerging Mkt. #456	0.00			25,060.48	(25,060.48)	25,060.48	0.00	1,486.62	(1,486.62)	0.00	46,556.08	(2,172.64)	46,556.08
2,331.3	Vanguard Admiral Fixed St Corp #539	52,442.32			45.92	(52,488.24)	0.00	0.00	2,250.15	(2,250.15)	0.00	53,762.67	2,086.76	53,762.67
5,106.4	Vanguard Admiral GNMIA Fund #536	78,398.41			623.05	(79,021.46)	0.00	0.00	231.60	(231.60)	0.00	83,162.58	(5,139.99)	83,162.58
10,200.8	Vanguard Intermediate-Term Bond Index #1350	0.00			109,065.14	(109,065.14)	109,065.14	0.00	89.31	(89.31)	0.00	109,065.14	8,465.38	109,065.14
7,146.3	Vanguard Short-Term Bond Index #5132	0.00			75,107.05	(75,107.05)	75,107.05	0.00	195.00	(195.00)	0.00	75,107.05	1,427	75,107.05
0.0	Vanguard Short-Term Bond Index SS #1349	0.00			14.27	(14.27)	14.27	0.00	670.84	(670.84)	0.00	0.00	14.27	14.27
180	Abbott Laboratories	3,926.59			5,849.61	(1,923.02)	5,849.61	0.00	145.20	(145.20)	0.00	4,599.60	1,180.98	4,599.60
100	Abbvie Inc.	7,783.53			3,934.48	(3,851.05)	3,934.48	0.00	156.30	(156.30)	0.00	3,168.60	1,372.00	3,168.60
100	Accurate PLC Ireland	3,963.47			7,783.53	(3,820.06)	7,783.53	0.00	195.00	(195.00)	0.00	8,222.00	709.00	8,222.00
0	Actuant Corp	2,370.33			880.09	(1,490.24)	0.00	0.00	0.00	0.00	0.00	4,946.40	(102.84)	4,946.40
20	Allergan, Inc.	7,536.51			2,982.07	(4,558.58)	2,982.07	0.00	0.00	0.00	0.00	6,289.52	(937.12)	6,289.52
180	American Intl Group Inc.	0.00	9,842.15		2,922.15	(12,764.15)	0.00	0.00	7.25	(7.25)	0.00	7,775.60	4,251.80	7,775.60
0	Ametek Inc.	3,887.13			9,842.15	(5,954.82)	9,842.15	0.00	45.00	(45.00)	0.00	9,842.15	239.65	9,842.15
65	Analogic Corp.	4,647.77			2,974.59	(1,673.18)	4,647.77	0.00	32.40	(32.40)	0.00	7,110.45	(248.73)	7,110.45
50	Anadarko Petroleum Corp.	4,883.48			4,647.77	(235.71)	4,647.77	0.00	158.60	(158.60)	0.00	7,410.20	293.85	7,410.20
161	Apple Computer Inc.	8,881.13			4,883.48	(3,997.65)	4,883.48	0.00	49.50	(49.50)	0.00	3,966.00	159.00	3,966.00
150	AT & T	4,724.09			6,805.72	(2,081.63)	6,805.72	0.00	315.46	(315.46)	0.00	16,269.58	4,666.81	16,269.58
700	Bank of America Corporation	8,011.92			4,724.09	(3,287.80)	4,724.09	0.00	275.00	(275.00)	0.00	5,274.00	(235.50)	5,274.00
60	Bard CR Inc.	4,274.94			8,011.92	(3,736.98)	8,011.92	0.00	84.00	(84.00)	0.00	10,899.00	1,624.00	10,899.00
180	BB&T Corp	4,184.46			7,305.27	(3,120.81)	7,305.27	0.00	38.80	(38.80)	0.00	5,357.60	1,609.37	5,357.60
40	Boeing Company	4,702.86			4,184.46	(588.40)	4,184.46	0.00	171.00	(171.00)	0.00	6,717.60	(671.38)	6,717.60
205	Boston Scientific Corp	0.00	2,799.32		2,351.44	(4,150.36)	0.00	0.00	131.40	(131.40)	0.00	10,919.20	(671.38)	10,919.20
26	California Res Corp	4,195.48			2,34.85	(4,430.33)	0.00	0.00	48.30	(48.30)	0.00	4,680.00	143.26	4,680.00
265	Charles Schwab Corp New	2,275.61			6,748.20	(4,472.59)	6,748.20	0.00	168.40	(168.40)	0.00	4,996.40	(509.20)	4,996.40
40	Chubb Corp.	3,604.33			2,275.61	(1,328.72)	2,275.61	0.00	84.60	(84.60)	0.00	8,696.70	(248.44)	8,696.70
0	Cigna	6,308.99			0.00	(6,308.99)	0.00	0.00	0.00	0.00	0.00	8,310.60	(864.14)	8,310.60
140	Cintas Corporation	6,308.99			6,308.99	(0.00)	6,308.99	0.00	238.00	(238.00)	0.00	8,342.60	2,639.00	8,342.60
275	Cisco Systems	4,503.63	2,540.24		7,043.87	(2,540.24)	7,043.87	0.00	133.20	(133.20)	0.00	4,037.40	1,071.49	4,037.40
0	Citigroup Inc.	7,730.21			7,043.87	(686.34)	7,043.87	0.00	2.20	(2.20)	0.00	11,464.20	(932.34)	11,464.20
0	Coca-Cola Company	4,747.85			0.00	(4,747.85)	0.00	0.00	27.20	(27.20)	0.00	6,526.98	(645.09)	6,526.98
120	Colgate-Palmolive Co.	3,320.67	2,514.51		5,835.18	(2,514.51)	5,835.18	0.00	129.60	(129.60)	0.00	5,216.80	571.49	5,216.80
105	ConocoPhillips	10,079.81			6,596.36	(3,483.45)	6,596.36	0.00	435.35	(435.35)	0.00	12,016.50	294.18	12,016.50
130	CVS/Caremark Corporation	3,434.35	2,838.26		6,272.61	(2,838.26)	6,272.61	0.00	114.14	(114.14)	0.00	6,799.15	2,882.89	6,799.15
125	Danaher Corp	6,280.09			8,191.70	(1,911.61)	8,191.70	0.00	40.00	(40.00)	0.00	7,720.00	1,082.14	7,720.00
125	Davita Healthcare Partners Inc.	0.00			8,447.28	(8,447.28)	8,447.28	0.00	260.10	(260.10)	0.00	8,447.28	1,173.67	8,447.28
90	Duke Energy Corp New	4,411.83			6,616.16	(2,204.33)	6,616.16	0.00	348.30	(348.30)	0.00	6,293.72	11,926.75	6,293.72
129	Exxon Mobil Corp	6,293.72			5,827.68	(466.04)	5,827.68	0.00	0.00	0.00	0.00	13,054.80	(1,128.75)	13,054.80
85	Fiserv Inc.	0.00	5,827.68		5,827.68	(0.00)	5,827.68	0.00	242.00	(242.00)	0.00	9,555.00	4,207.00	9,555.00
100	General Dynamics	8,802.90			4,881.68	(3,921.22)	4,881.68	0.00	307.56	(307.56)	0.00	12,949.86	(1,342.96)	12,949.86
192	General Electric Co.	11,746.54			5,365.73	(6,380.81)	5,365.73	0.00	129.15	(129.15)	0.00	7,066.15	(569.96)	7,066.15
105	General Mills Inc.	0.00	5,365.73		5,365.73	(0.00)	5,365.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	Genworth Finl Inc C I A	4,210.31			2,285.88	(6,496.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

# Shares or Units	HOW INVESTED DESCRIPTION OF PRINCIPAL	PRINCIPAL					INCOME			TOTAL		Beginning of Year Fair Market Value	Unrealized Gain/Loss	End of Year Fair Market Value
		Balance Beginning Year	Additional/ Purchases	Bank Value Adjustments	Capital Gains (Losses)	Proceeds From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year			
12	Google Inc. Cl A	7,126.66	(3,558.34)				3,567.32	0.00		0.00	0.00	13,448.52	(3,522.26)	6,367.92
0	Google Inc. Cl C	0.00	3,558.34				3,558.34	0.00		0.00	0.00	2,758.46	2,758.46	6,316.80
0	Halyard Inc.	0.00	184.22				0.00	0.00		0.00	0.00	9,837.80	0.00	5.14
100	Hanesbrands Inc.	4,714.28			5.14	(189.36)	3,367.34	0.00	144.00	(144.00)	0.00	9,837.80	0.00	11,162.00
50	Hartman Intl Industries Inc.	5,046.55			2,499.65	(3,846.59)	3,367.34	0.00	70.50	(70.50)	0.00	1,730.09	0.00	5,335.50
2	Hershey Company	6,085.48			851.16	(2,533.34)	3,364.37	0.00	58.20	(58.20)	0.00	5,833.80	0.00	0.00
108	Johnson & Johnson	2,726.61			3,403.23	(5,529.84)	8,062.28	0.00	284.88	(284.88)	0.00	8,062.28	0.00	11,253.56
120	JPMorgan Chase & Co.	4,224.00					4,224.00	0.00	187.20	(187.20)	0.00	7,017.60	0.00	7,509.60
40	Kimberly Clark	0.00	4,252.66				4,252.66	0.00	67.20	(67.20)	0.00	368.94	0.00	4,621.60
100	KLA Tencor Corp	6,017.70					6,017.70	0.00	1,840.00	(1,840.00)	0.00	6,446.00	0.00	7,032.00
0	Legg Mason Inc.	0.00	5,285.61				5,285.61	0.00	50.40	0.00	0.00	51.39	0.00	5,337.00
0	Lowe's Companies Inc.	3,491.29			2,907.25	(6,398.54)	0.00	0.00	50.40	(50.40)	0.00	6,937.00	(538.46)	0.00
175	Marsh & McLennan Companies	5,942.97					7,653.03	0.00	158.20	(158.20)	0.00	6,770.40	1,436.54	10,017.00
90	Mead Johnson Nutrition Co.	5,131.61					7,700.09	0.00	110.40	(110.40)	0.00	5,025.60	1,454.52	9,048.60
300	Microsoft Corp	6,942.28					9,347.85	0.00	328.20	(328.20)	0.00	8,978.40	2,551.03	13,935.00
0	Monsanto Co. New	5,397.92			3,007.34	(8,405.26)	0.00	0.00	32.25	(32.25)	0.00	8,741.25	(335.99)	0.00
95	Monsieur Beverage Corp.	0.00	6,871.69				6,871.69	0.00	25.50	0.00	0.00	5,331.20	3,421.56	10,293.25
0	Morgan Stanley Dean Witter	4,961.48			258.01	(5,219.49)	0.00	0.00	42.00	(42.00)	0.00	5,759.60	(101.70)	0.00
0	Norapp Inc. Com	5,909.35			(1,067.55)	(4,741.80)	0.00	0.00	217.52	(217.52)	0.00	6,421.30	1,550.25	7,971.75
75	Nexera Energy Inc. Com	4,483.13					4,483.13	0.00	13.60	(13.60)	0.00	8,266.00	1,869.75	10,085.75
105	Nike, Inc. Class B	0.00	8,286.00				8,286.00	0.00	46.80	(46.80)	0.00	6,502.08	0.00	5,239.65
65	Occidental Petroleum Corp	3,732.75					3,732.75	0.00	220.06	(220.06)	0.00	7,464.60	1,045.80	8,510.40
90	PepsiCo Inc	4,716.08					2,720.82	0.00	241.80	(241.80)	0.00	7,963.80	1.74	4,672.50
150	Pfizer Inc.	3,725.38			1,297.78	(3,293.04)	6,661.71	0.00	168.20	(168.20)	0.00	6,661.71	1,319.77	9,123.00
100	PNC Financial Services Group	7,242.20			2,207.61	(5,828.71)	3,621.10	0.00	139.77	(139.77)	0.00	11,624.00	(94.24)	5,701.05
5	Priceline Com Inc.	4,232.58			1,899.15	(6,131.73)	0.00	0.00	180.95	(180.95)	0.00	6,311.25	(71.99)	8,919.60
0	Procter & Gamble Co.	4,996.64					8,267.82	0.00	132.00	(132.00)	0.00	8,267.82	1,024.98	9,292.80
120	Qualcomm Corp	0.00	2,680.34				7,676.98	0.00	0.00	0.00	0.00	6,024.34	107.39	8,849.75
110	Rockwell Collins Inc.	0.00	8,267.82				7,732.31	0.00	0.00	0.00	0.00	6,311.25	1,117.44	8,499.69
65	Schein Henry Inc.	0.00	5,176.50				7,732.31	0.00	0.00	0.00	0.00	6,613.20	(1,730.38)	0.00
0	Southwestern Energy Co.	0.00			(1,730.38)	(3,446.12)	0.00	0.00	0.00	0.00	0.00	6,613.20	976.80	7,590.00
120	TE Connectivity Ltd	5,458.62					5,458.62	0.00	134.40	(134.40)	0.00	8,803.41	820.29	9,623.70
180	Texas Instruments Inc.	0.00	8,803.41				8,803.41	0.00	98.70	(98.70)	0.00	8,351.25	734.92	5,638.05
45	Thermo Fisher Scientific Inc.	4,586.77			1,613.41	(3,446.12)	2,752.06	0.00	36.00	(36.00)	0.00	8,351.25	38.73	0.00
0	Time Inc. New	0.00	353.78		38.73	(392.51)	0.00	0.00	0.00	0.00	0.00	9,760.80	2,551.78	11,958.80
140	Time Warner Inc.	8,927.18					8,573.40	0.00	177.80	(177.80)	0.00	9,760.80	2,551.78	11,958.80
155	TJX Companies New	3,464.59					5,574.02	0.00	98.79	(98.79)	0.00	8,574.02	872.87	10,629.90
63	United Technologies Corp.	3,181.48					3,181.48	0.00	148.68	(148.68)	0.00	7,169.40	75.60	7,245.00
120	Verizon Communications	4,782.58					4,782.58	0.00	256.80	(256.80)	0.00	5,896.80	(283.20)	5,613.60
50	Visa Inc.	4,400.09					4,400.09	0.00	84.00	(84.00)	0.00	11,134.00	1,976.00	13,110.00
0	Walmart Stores	3,933.05			1,598.30	(5,291.35)	0.00	0.00	33.37	(33.37)	0.00	5,586.99	(295.64)	0.00
114	Wells Fargo & Co. New	6,762.79					6,762.79	0.00	322.65	(322.65)	0.00	10,850.60	2,251.38	13,101.98
110	Wyndham Worldwide Corp	6,944.14					6,944.14	0.00	154.00	(154.00)	0.00	8,105.90	1,327.70	9,433.60
Total Non-Expendable Funds		1,173,968.98	536,816.41	610.50	126,010.22	(533,173.07)	1,304,233.04	26,563.79	33,675.21	(28,933.65)	31,305.35	1,483,688.25	78,563.81	1,570,656.96

## REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

# Shares or Units	HOW INVESTED  DESCRIPTION OF PRINCIPAL	PRINCIPAL						INCOME			TOTAL		Beginning of Year Fair Market Value	Unrealized Gain/Loss	End of Year Fair Market Value
		Balance Beginning Year	Additional/ Purchases	Book Value Adjustments	Capital Gains (Losses)	Proceeds From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year	Principal & Income			
	Capital Reserve Funds														
	(Acct #)														
	SCHOOL DISTRICT RECONSTRUCTIO														
	Cash & Cash Equivalents 031626	29,639.72	2.94				29,639.66	0.00	2.94	(2.94)	0.00	29,639.66	0.00	29,639.66	
	PELHAM ROAD 031627	91,375.40	9.16				91,384.56	0.00	9.16	(9.16)	0.00	91,384.56	0.00	91,384.56	
	Cash & Cash Equivalents 031628	736,137.83	(37,953.72)				698,184.11	0.00	78.37	(78.37)	0.00	698,184.11	0.00	698,184.11	
	ROAD IMPROVEMENT 031629	9,810.52	0.95				9,811.47	0.00	0.95	(0.95)	0.00	9,811.47	0.00	9,811.47	
	Cash & Cash Equivalents 031630	21,172.58	2.10				21,174.68	0.00	2.10	(2.10)	0.00	21,174.68	0.00	21,174.68	
	SALEM RECREATION LAND 031631	2.27	0.00				2.27	0.00	0.00	0.00	0.00	2.27	0.00	2.27	
	SALEM RECREATION LAND 031632	3.94	0.00				3.94	0.00	0.00	0.00	0.00	3.94	0.00	3.94	
	FIRE-FIGHTING APPARATUS 031633	9,117.40	(9,117.40)				0.00	0.00	0.87	(0.87)	0.00	0.00	0.00	0.00	
	HISTORICAL COMMISSION 031634	12,584.04	(12,584.04)				(0.00)	0.00	1.19	(1.19)	0.00	(0.00)	0.00	0.00	
	WATER 031635	3,984.08	0.36				3,984.44	0.00	0.36	(0.36)	0.00	3,984.44	0.00	3,984.44	
	SEWER 031636														
	KELLEY LIBRARY BUILDING FUND 031637														
	Cash & Cash Equivalents	913,824.78	(59,639.65)	0.00	0.00	0.00	854,185.13	0.00	95.94	(95.94)	0.00	854,185.13	0.00	854,185.13	
	Total Capital Reserve Funds														
	Library Trust Funds														
	KELLEY LIBRARY TRUST FUNDS 034044	36,647.08	50,005.61				86,652.69	0.00	5.61	(5.61)	0.00	86,652.69	0.00	86,652.69	
	Cash & Cash Equivalents	36,647.08	50,005.61	0.00	0.00	0.00	86,652.69	0.00	5.61	(5.61)	0.00	86,652.69	0.00	86,652.69	
	Total Library Trust Funds														

## REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2014

# Shares or Units	HOW INVESTED  DESCRIPTION OF PRINCIPAL	PRINCIPAL						INCOME			TOTAL		Beginning of Year Fair Market Value	Unrealized Gain/Loss	End of Year Fair Market Value
		Balance Beginning Year	Additional/ Purchases	Book Value Adjustments	Capital Gains (Losses)	Proceeds From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year	Principal & Income			
	Expendable Trust Funds														
035145	SSD ATHLETIC FACILITIES	46,288.25	9,520.06				55,808.31	0.00	5.06	(5.06)	0.00	55,808.31	0.00	0.00	55,808.31
035377	Cash & Cash Equivalents	183,500.13	(2,481.76)				181,018.37	0.00	18.24	(18.24)	0.00	181,018.37	0.00	0.00	181,018.37
035540	Cash & Cash Equivalents	11,128.51	21.08				11,149.59	0.00	1.08	(1.08)	0.00	11,149.59	0.00	0.00	11,149.59
036512	SALEM DEPOT TRAIN STATION	100.01	50,000.98				50,100.99	0.00	0.98	(0.98)	0.00	50,100.99	0.00	0.00	50,100.99
037783	Cash & Cash Equivalents	0.00	1.00				1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
038832	ANNIVERSARY CELEBRATION	11,461.10	1.15				11,462.25	0.00	1.15	(1.15)	0.00	11,462.25	0.00	0.00	11,462.25
031639	DEPOT IMPROVEMENT	341,264.86	89,809.08				431,073.94	0.00	37.32	(37.32)	0.00	431,073.94	0.00	0.00	431,073.94
031640	Cash & Cash Equivalents	2,787.35	0.24				2,787.59	0.00	0.24	(0.24)	0.00	2,787.59	0.00	0.00	2,787.59
031641	PERFORMING ARTS	44,986.03	4,824.71				49,810.74	0.00	4.71	(4.71)	0.00	49,810.74	0.00	0.00	49,810.74
031642	SEIFERT AUDIT	10,339.51	1.06				10,340.57	0.00	1.06	(1.06)	0.00	10,340.57	0.00	0.00	10,340.57
031643	Cash & Cash Equivalents	2,782.00	0.24				2,782.24	0.00	0.24	(0.24)	0.00	2,782.24	0.00	0.00	2,782.24
031644	HISTORICAL DISTRICT	6,111.62	0.60				6,112.22	0.00	0.60	(0.60)	0.00	6,112.22	0.00	0.00	6,112.22
031645	PELHAM ROAD	704.64	0.11				704.75	0.00	0.11	(0.11)	0.00	704.75	0.00	0.00	704.75
031646	RT 28 ROAD IMPROVEMENT	122,125.30	12.22				122,137.52	0.00	12.22	(12.22)	0.00	122,137.52	0.00	0.00	122,137.52
031647	Cash & Cash Equivalents	684,864.14	(253,822.01)				431,042.13	0.00	48.92	(48.92)	0.00	431,042.13	0.00	0.00	431,042.13
031648	SNOW	1,030.57	(279.87)				750.70	0.00	0.13	(0.13)	0.00	750.70	0.00	0.00	750.70
031649	SENIOR CENTER BUILDING	107,867.89	10.83				107,878.72	0.00	10.83	(10.83)	0.00	107,878.72	0.00	0.00	107,878.72
031650	Cash & Cash Equivalents	41.65	0.00				41.65	0.00	0.00	0.00	0.00	41.65	0.00	0.00	41.65
031651	EMPLOYEE SEPARATION BENEFITS	127,759.89	12.78				127,772.67	0.00	12.78	(12.78)	0.00	127,772.67	0.00	0.00	127,772.67
032296	Cash & Cash Equivalents	20,418.35	2.03				20,420.38	0.00	2.03	(2.03)	0.00	20,420.38	0.00	0.00	20,420.38
034710	Cash & Cash Equivalents	1,268.11	(1,268.11)				0.00	0.00	0.10	(0.10)	0.00	0.00	0.00	0.00	0.00
034838	INGRAM SENIOR CENTER EPTF	1,410.29	(1,089.89)				320.40	0.00	0.11	(0.11)	0.00	320.40	0.00	0.00	320.40
	INFO TECHNOLOGY EXP TRUST	1,728,240.20	(104,723.47)	0.00	0.00	0.00	1,623,516.73	0.00	157.91	(157.91)	0.00	1,623,516.73	0.00	0.00	1,623,516.73
	Cash & Cash Equivalents														
	TOTAL EXPENDABLE TRUST FUNDS	3,852,681.04	422,458.90	610.50	126,010.22	(533,173.07)	3,869,587.59	26,563.79	33,934.67	(29,193.11)	31,305.35	3,899,892.94	4,162,400.31	78,563.81	4,135,011.51
	TOTAL ALL TRUST FUNDS														



# Results of 2014 Town Meeting

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# TOWN MEETING RESULTS—MARCH 11, 2014

## Article 1: Election of Officers (*bold italic print identifies winner*)

<b>Two for Selectman (3 years)</b> <i>Stephen Campbell</i> <i>Michael “Mike” Lyons</i> Michael Petrilli, Sr.	2,820 3,024 2,287	<b>One for Library Trustee (3 years)</b> <i>Kathleen Norton</i>	4,179
<b>Two for Budget Committee (3 years)</b> <i>Shannon Bettencourt</i> Barry Pietrantonio <i>Steven Plante</i>	3,027 2,043 2,141	<b>One for Town Clerk (3 years)</b> <i>Susan Wall</i>	4,492
<b>Two for Planning Board (3 years)</b> John J. Manning, Jr. <i>Ronald Belanger</i> Lawson Brouse <i>Elisa “Jane” Lang</i>	1,766 2,273 1,637 2,069	<b>One for Tax Collector (3 years)</b> <i>Cheryl-Ann Bolouk</i>	4,322
<b>Two for Zoning Board of Adjustment (3 years)</b> <i>Robert Uttley</i> <i>Bernard W. Campbell</i>	2,920 3,469	<b>One for Treasurer (3 years)</b> <i>John Sytek</i>	4,165
		<b>One for Trustee of Trust Funds (3 years)</b> <i>Russell Frydryck</i>	4,102
		<b>One for Supervisor of Checklist (6 years)</b> <i>Patricia Frydryck</i>	4,139

## Article 2: Amend Depot Overlay District

Are you in favor of the adoption of Amendment No. 1, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would add provisions for conditional use permits in the Depot Overlay District?

**Passed on official ballot vote on March 11, 2014:**                      **Yes - 3,652**                      **No - 1,314**

## Article 3: Rezone Land on Veterans Memorial Parkway

Are you in favor of the adoption of Amendment No. 2, as proposed by the Planning Board, to amend the Town Zoning Ordinance and Zoning Map as follows: This amendment would rezone the Police Station parcel from partly Commercial-Industrial C District/partly Town Center District to all Commercial-Industrial C District?

**Passed on official ballot vote on March 11, 2014:**                      **Yes - 3,551**                      **No - 1,520**

## Article 4: Add Health Care Facilities as Permitted Uses

Are you in favor of the adoption of Amendment No. 3, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would add health care facilities as permitted uses in Commercial-Industrial Districts?

**Passed on official ballot vote on March 11, 2014:**                      **Yes - 4,096**                      **No – 947**

## Article 5: Allow Temporary Signs for Qualifying Events

Are you in favor of the adoption of Amendment No. 4, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would allow temporary signs for festivals, craft fairs, and similar activities with various restrictions?

**Passed on official ballot vote on March 11, 2014:**                      **Yes - 3,920**                      **No - 1,338**

# TOWN MEETING RESULTS–MARCH 11, 2014

## **Article 6: Revise Public Notice Requirement for Permit**

Are you in favor of the adoption of Amendment No. 5, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would revise the process for providing public notice for building permit applications?

**Passed on official ballot vote on March 11, 2014: Yes - 3,484 No - 1,418**

## **Article 7: Allow Large Retail Stores and Restaurants in the Hampshire Road/ Garabedian Drive area**

Are you in favor of the adoption of Amendment No. 6, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would remove current restrictions on large retail stores and restaurants in the Hampshire Road/Garabedian Drive area?

**Passed on official ballot vote on March 11, 2014: Yes - 3,151 No - 2,055**

## **Article 8: Bridge Reconstruction Bond Issue \$1,418,024**

Shall the Town vote to raise and appropriate the sum of One Million Four Hundred Eighteen Thousand Twenty-Four Dollars (\$1,418,024) for the replacement of bridges and one culvert at Shannon Road over Providence Hill Brook, Teague Drive over Spicket River, and Cove Road Extension over Arlington Pond and to cover the costs associated with obtaining a bond issue, and to authorize the issuance of not more than \$1,418,024 of bonds or notes for such purposes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to issue, negotiate, sell and deliver such bonds or notes and determine the rate of interest thereon, and to authorize the Board of Selectmen to apply for, obtain and accept any and all Federal, State or other Aid or other revenue source that may become available and take any and all action necessary to carry out any vote hereunder or take any other action relative thereto, including acquiring or conveying interests in real property necessary to complete this work?

Requires a 3/5 ballot vote.

*Amended from \$1,653,000 to \$1,418,024*

*Needed 3,113 for 3/5 vote to pass*

**Passed on official ballot vote on March 11, 2014: Yes – 3,627 No – 1,561**

## **Article 9: Water Improvements - North Policy Street \$825,000**

Shall the Town vote to raise and appropriate the sum of Eight Hundred Twenty-Five Thousand Dollars (\$825,000) for the purpose of replacing an existing water pipe on North Policy Street and to cover the costs associated with obtaining a bond issue, and to authorize the issuance of not more than \$825,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to apply for, obtain and accept any and all Federal, State or other Aid or other revenue source that may become available and take any and all action necessary to carry out any vote hereunder or take any other action relative thereto, including acquiring or conveying interests in real property necessary to complete this work? Requires a 3/5 ballot vote.

*Amended from \$1,382,000 to \$825,000*

*Needed 3,094 for 3/5 vote to pass*

**Passed on official ballot vote on March 11, 2014: Yes – 3,532 No – 1,625**

# TOWN MEETING RESULTS–MARCH 11, 2014

**Article 10: Water Improvement - Discharge Management** **\$1,075,000**

Shall the Town vote to raise and appropriate the sum of One Million Seventy-Five Thousand Dollars (\$1,075,000) for the purpose of installing a second holding tank at the Water Treatment Plant and to cover the costs associated with obtaining a bond issue, and to authorize the issuance of not more than \$1,075,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to apply for, obtain and accept any and all Federal, State or other Aid or other revenue source that may become available and take any and all action necessary to carry out any vote hereunder or take any other action relative thereto, including acquiring or conveying interests in real property necessary to complete this work? Requires a 3/5 ballot vote.

*Amended from \$750,000 to \$1,075,000*

*Needed 3,050 for 3/5 vote to pass*

**Passed on official ballot vote on March 11, 2014:** **Yes – 3,306** **No – 1,777**

**Article 11: 2014 Operating Budget** **\$40,362,397**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$40,362,397? Should this article be defeated, the default budget shall be \$38,587,585 which is the same as last year, with certain adjustments required by previous action of the town or by law; or the Board of Selectmen may hold one special meeting in accordance with RSA 40:13, X and XVI to take up the issue of a revised budget only.

**Passed on official ballot vote on March 11, 2014:** **Yes – 3,058** **No – 2,048**

**Article 12: 2014 Road Construction and Engineering Program** **\$4,615,000**

Shall the Town vote to raise and appropriate the sum of Four Million Six Hundred Fifteen Thousand Dollars (\$4,615,000) to be added to the Roadway Capital Reserve Fund previously established in 1990 for the purpose of repair and/or reconstruction of existing roads and associated drainage improvements, and engineering, and further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work and to take any other action relative thereto including acquiring or conveying interests in real property necessary to complete the work? The funds will be used for the improvement, reconstruction, maintenance, crack sealing, and engineering of roads as outlined in the 10-year road program.

**Passed on official ballot vote on March 11, 2014:** **Yes – 3,878** **No – 1,320**

**Article 13: Winter Weather Operations** **\$150,000**

Shall the Town vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) to be placed in the Snow Expendable Trust Fund previously established in 1998 for the purpose of managing winter weather, including but not limited to plowing and removing snow, sanding and chemically treating streets, and otherwise responding to hazardous road conditions related to winter weather?

**Passed on official ballot vote on March 11, 2014:** **Yes – 4,484** **No – 859**

**Article 14: Purchase of Fire Vehicles** **\$1,925,000**

Shall the Town vote to raise and appropriate the sum of One Million Nine Hundred Twenty-Five Thousand Dollars (\$1,925,000) for the purpose of purchasing a ladder truck and heavy rescue truck and related equipment for the Salem Fire Department and further to authorize the use of \$1,925,000 from the December 31, 2013 General Fund Unassigned Fund Balance? No amount to be raised from taxation.

**Passed on official ballot vote on March 11, 2014:** **Yes – 3,709** **No – 1,664**

# TOWN MEETING RESULTS–MARCH 11, 2014

**Article 15: Discontinuance of the GIS Special Revenue Fund** **\$21,365**

Shall the Town vote to discontinue the GIS Special Revenue Fund? Said funds with accumulated interest to date of withdrawal are to be transferred to the General Fund and will be used to offset GIS costs included in the new Federal clean water drainage requirements.

**Passed on official ballot vote on March 11, 2014:** **Yes – 3,835** **No – 1,134**

**Article 16: Exemption for the Elderly** **\$0**

Shall the Town vote to modify the elderly exemption from property tax in the Town of Salem under RSA 72:39-a, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years \$68,300; for a person 75 years of age up to 80 \$102,400; for a person 80 years of age or older \$136,500? To qualify, the person must have been a New Hampshire resident for at least 3 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$34,100 or, if married, a combined net income of less than \$45,500; and own net assets not in excess of \$68,300, excluding the value of the person's residence.

**Passed on official ballot vote on March 11, 2014:** **Yes – 4,249** **No – 1,067**

**Article 17: Exemption for the Disabled** **\$0**

Shall the Town vote to modify the disabled exemption on the principal place of abode of a disabled person in the amount of \$20,000, in accordance with RSA 72:37-b? No exemption shall be allowed unless the person applying for such exemption has, in the calendar year preceding April 1 a net income from all sources of less than \$34,100 for a single person, or less than \$45,500 for married persons. Further no exemption shall be allowed where net assets, excluding the actual residence, are in excess of \$68,300. All applicants for the exemption must have been a New Hampshire resident for least five (5) years.

**Passed on official ballot vote on March 11, 2014:** **Yes – 4,189** **No – 1,025**

**Article 18: Funding of Kelley Library Employment Separation Trust Fund** **\$50,000**

By Petition: To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) be placed in the Kelley Library Employment Separation Benefits Expendable Trust Fund previously established for the purpose of funding the buy-out of library employee benefits upon separation of employment, and to authorize the transfer of the December 31, 2013 General Fund unreserved fund balance in that amount for this purpose.

*Amended from \$40,000 to \$50,000*

**Passed on official ballot vote on March 11, 2014:** **Yes – 3,145** **No – 2,013**

**Article 19: New Hampshire Resolution to get Big Money Out of Politics** **\$0**

By Petition of 25 or more eligible voters of the Town of Salem, New Hampshire to see if the town will urge: That the New Hampshire State Legislature join the nearly 500 municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending, and clarifies that constitutional rights were established for people, not corporations.

- That the New Hampshire State Congressional delegation support such a constitutional amendment.
- That the New Hampshire State Legislature support such a constitutional amendment once it is approved by Congress and sent to the State for ratification.
- The record of the vote approving this article shall be transmitted by written notice to Salem's congressional delegation, and to Salem's state legislators, and to the President of the United States informing them of the instructions from their constituents by the selectmen within 30 days of the vote.

**Passed on official ballot vote on March 11, 2014:** **Yes – 3,513** **No – 1,500**

# TOWN MEETING RESULTS–MARCH 11, 2014

**Article 20: Rockingham Community Action \$15,000**

By Petition: Shall the Town vote to raise and appropriate the sum of \$15,000 for the purpose of funding Rockingham Community Action for its work providing fuel, utility, food and housing assistance; budgeting education and support to Salem residents in crisis to move them toward self-sufficiency?

**Passed on official ballot vote on March 11, 2014: Yes – 3,690 No – 1,538**

**Article 21: Child and Family Services \$3,500**

By Petition: To see if the Town will vote to raise and appropriate the sum of \$3,500 for the purpose of supporting services provided to residents to access counseling and family support services, without regard to income from Child and Family services. Child and Family Services provides accessible and affordable programs to children, youth and their families leading to stronger family connections, improved school performance and better citizenship. From July 1, 2012 - June 30, 2013, sixty-one (61) Salem residents received 795 hours of free and reduced service valued at over \$34,100 from Child and Family Services. These services protected children from abuse and neglect, strengthened families, prevented out of home placements and insured that young women had the comprehensive health care necessary to give birth to healthy babies.

**Passed on official ballot vote on March 11, 2014: Yes – 3,738 No – 1,412**

**Article 22: The Upper Room, A Family Resource Center \$10,000**

By Petition: To see if the Town will raise and appropriate the sum of \$10,000 for the purpose of supporting prevention and early intervention programs and services that strengthen children and families through The Upper Room, A Family Resource Center.

**Passed on official ballot vote on March 11, 2014: Yes – 3,074 No – 1,976**

**Article 23: Construction of a Bicycle/Pedestrian Corridor \$1,097,642**

By Petition: Shall the Town vote to raise and appropriate the sum of One Million Ninety Seven Six Hundred Forty-Two Dollars (\$1,097,642) for the purpose of constructing a bicycle/pedestrian corridor along sections of Route 28? This appropriation is contingent on the Town receiving \$1,097,642 in state grants and donations. No amount to be raised by taxation. This will be a non-lapsing appropriation per RSA 32:7 ,VI and will not lapse until the project has been completed or by December 31, 2015, whichever is sooner.

**Amended from \$910,000 to \$1,097,642**

**Amended language: Language changed to read: “This appropriation is contingent on the Town receiving \$1,097,642 in state grants and donations” rather than the current language of “further to authorize the use of \$910,000 in state grants and donations.”**

**Passed on official ballot vote on March 11, 2014: Yes – 3,423 No – 1,760**

**Article 24: Family Promise of Greater Rockingham County \$5,000**

By Petition: To see if the Town will raise and appropriate the sum of Five Thousand Dollars for the purpose of Supporting Family Promise of Greater Rockingham County's Program in which volunteers provide overnight shelter, and paid staff provide Case Support to assist homeless families in Salem and surrounding Towns to regain permanent housing. Contributing to Family Promise is cost effective. We saved the Town of Salem money in 2013.

**Passed on official ballot vote on March 11, 2014: Yes – 2,631 No – 1,562**

**Article 25: Amend Municipal Code Chapter 275-17 B \$0**

By Petition: To see if the Town of Salem will amend Municipal Code 275-17 B to read: B. Temporary signs that do not obstruct the safe flow of traffic and placed with the consent of the owner of land which abuts the right-of-way are permitted. The consent of the owner applies only to private commercial or residential property. Signs advertising is permitted within the Town right-of-ways and other public Town-owned property to promote events hosted by civic, charitable, not-for-profit, religious, educational or other similar organizations.

# TOWN MEETING RESULTS–MARCH 11, 2014

***Article 25 - Amend Municipal Code Chapter 275-17 B (cont.)***

Signs are permitted on public Town-owned property for the same types of events only with permission of the management of the Town department using the property and only if the sign is advertising an event in which that department is participating. These charitable organizations shall place their temporary sign no sooner than two weeks prior to the event. The signs shall be placed no more closely than 150 feet apart. The signs must be removed no later than 48 hours after the event being advertising or forfeit their ownership of the signs. Permits shall ask for name, address, phone number(s) and e-mail address for the responsible contact person requesting the permit. No fee will be collected for sign permits. Each organization may place signs advertising special events up to three times a year.

**Passed on official ballot vote on March 11, 2014:**

**Yes – 2,853**

**No - 1,966**

## Article 26: Discontinue Portion of Ewins Lane

**\$0**

By Petition: Shall the Town vote to discontinue the portion of Ewins Lane beginning at the Easterly property line of Lot 7517 shown on the Town of Salem's Tax Map 100 and extending Westerly to the Easterly property line of lot 7519? The intention is to discontinue the portion of Ewins Lane between Lots 7517 and 7514 with the former centerline of Ewins Lane being the new lot line between the two parcels.

**Passed on official ballot vote on March 11, 2014:**

**Yes – 3,367**

**No – 1,148**

**Article 27: Boys and Girls Club of Greater Salem**

**\$12,500**

By Petition: Shall the Town vote to raise and appropriate the sum of \$12,500 for the purpose of ensuring that during the critical before and after school hours an increasing number of Salem youth have access to the quality programs at the Boys and Girls Club of Greater Salem fostering academic success, healthy lifestyles, and good character and citizenship?

**Passed on official ballot vote on March 11, 2014:**

**Yes – 4,139**

**No – 1,153**

***Total appropriations passed \$51,564,063.***

*This is a true copy of the results of the March 11, 2014 Ballot Vote.*

***Attest:***

*Susan M. Wall*

*Town clerk*



# 2015 Town Meeting Warrant

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# **2015 WARRANT ARTICLES**

## **TOWN OF SALEM, NEW HAMPSHIRE**

To the inhabitants of the Town of Salem in the County of Rockingham and the State of New Hampshire qualified to vote in Town affairs:

### **FIRST SESSION OF ANNUAL MEETING – DELIBERATIVE**

You are hereby notified to meet at Salem High School in said Salem on Saturday, February 7, 2015 at 9:00 a.m. The session shall consist of explanation, discussion and debate on warrant articles 6 through 26. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended, and (c) no warrant article shall be amended to eliminate subject matter of the article.

### **SECOND SESSION OF ANNUAL MEETING – VOTING**

Voting on warrant article numbers 1 through 26 shall be conducted by official ballot to be held in conjunction with Town Meeting voting on March 10, 2015. You are hereby notified to meet at your respective polling places as follows:

District 1	Fisk School
District 2	Soule School
District 3	Barron School
District 4	Ingram Senior Center
District 6	North Salem School

The polls will open at 7:00 a.m. and will not close before 7:00 p.m.

#### **Article 1: Choose All Necessary Town Officers for Ensuing Year**

#### **ZONING AMENDMENTS** (new text in italics, deleted text in ~~striketrough~~)

#### **Article 2: Revise Zoning Board of Adjustment Timeframes Per State Law**

To see if the Town will vote to adopt Amendment #1, as proposed by the Planning Board, to amend the Salem Zoning Ordinance as follows:

A. Amend Section 309-9.6 as follows:

9:1.6 Rehearing

Within ~~20~~ 30 days after any order of the ZBA, any person affected by such order may apply for a rehearing in respect to any matter determined in the proceedings. Appeals from action on such rehearing shall be in accordance with New Hampshire Statutes.

B. Amend Section 309-9.8 as follows:

9:1.8 Action on Rehearing Application; Subsequent Appeals

Upon the filing of such application for rehearing, the ZBA shall within ~~40~~ 30 days either grant or deny the same or suspend the order or decision complained of pending further consideration, and any order of suspension may be upon such terms and conditions as the ZBA may prescribe. Failure to take any action within ~~40~~ 30 days shall constitute a denial of the rehearing. Within 30 days after the application for a rehearing is denied or, if the application is granted, within 30 days after the decision on such application, the applicant, or any other person or party affected, may appeal by petition to the Superior Court.

## 2015 TOWN MEETING WARRANT

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### **Article 2 (cont.)**

C. Amend Section 309-9:1.13 as follows:

#### 9:1.13 Termination of Variances and Exceptions

Any variance or exception granted by the ZBA shall be terminated ~~one year~~ *two years* from its issuance by the ZBA unless the variance or exception granted has been exercised by the recipient. However, this section shall not preclude the earlier invalidity of a variance or exception if, prior to its exercise by the recipient, the circumstances in existence at the time of its issuance have altered appreciably.

### **Article 3: Add Health Care Facilities as Permitted Uses in Business-Office I and II and Industrial Districts**

To see if the Town will vote to adopt Amendment #2, as proposed by the Planning Board, to amend the Salem Zoning Ordinance as follows:

A. Revise Section 309-4:1.3.1 to read as follows:

#### 4:1.3 Permitted Uses in Business-Office I and II Districts

4:1.3.1 The following shall be permitted uses:

1. Business and professional offices.
2. *Health care facilities*
3. One-family and two-family dwellings.
4. Use accessory to a permitted use.

B. Revised Section 309-5:2.2 to read as follows:

#### 5:2.2 Permitted Uses in Industrial District

The following uses shall be permitted in the Industrial District:

- 5:2.2.1 Business and professional offices, banks, studios, municipal buildings, and passenger and taxi stations.
- 5:2.2.2 Facilities for research.
- 5:2.2.3 Facilities for the assembly, warehousing, storage, and/or manufacture of goods and materials, except for truck terminals.
- 5:2.2.4 Commercial indoor skating and tennis facilities.
- 5:2.2.5 Motels and hotels.
- 5:2.2.6 *Health care facilities.*
- 5:2.2.67 Accessory uses customarily incidental to any of the foregoing.

## 2015 TOWN MEETING WARRANT

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### **Article 4: Clarify Septic System Setback to Water Bodies**

To see if the Town will vote to adopt Amendment #3, as proposed by the Planning Board, to amend the Salem Zoning Ordinance as follows:

Add the following to Section 309-8:4 (Proximity to Water Bodies):

No structure shall be constructed within 40 feet from the high-water mark of any lake, stream, or surface water system, except that no structure shall be constructed within 50 feet from the high-water mark for the protected shorelands defined by the NH Department of Environmental Services in accordance with RSA 483-B. The high-water mark shall not be moved or disturbed without Planning Board approval. *No septic tank or leach field may be constructed closer than 75 feet to any surface water body, as defined by NHDES. The minimum distance between a septic tank and surface water may be reduced to 50 feet if NHDES regulations are met.*

### **Article 5: Allow More Temporary Signs for Qualifying Events**

To see if the Town will vote to adopt Amendment #4, as proposed by citizens petition, to amend the Salem Zoning Ordinance as follows:

Revise Section 309-7:2.4.2.11 to read as follows:

Temporary Signs Relating to a Qualifying Event subject to the following restrictions:

- a. Signs shall be no greater than 3 feet in height and 9 square feet in size;
- b. No more than 2 signs shall be displayed on a single property at any time;
- c. Signs may not be illuminated;
- d. *For qualifying events occurring 3 times per calendar year or less, signs may be displayed for up to two weeks prior to the event plus the duration of the event, but shall be removed within 48 hours after the event concludes. For qualifying events occurring more than 3 times per calendar year, signs may be displayed for 6 hours prior to the event plus duration of the event, but shall be removed within 6 hours after the event concludes;*
- e. Signs may be located off-site and shall be placed at grade level. Signs may be placed on private property in any zoning district with the permission of the private property owner.
- f. Signs shall not be located in the public right-of-way or on town-owned property, on fences, boulders, planters, trees, other signs, vehicles, utility facilities, or any structure.
- g. For the purposes of this section, a Qualifying Event shall be a special event taking place in the Town of Salem and occurring no more than 3 times per calendar year. Qualifying Events shall include festivals, craft fairs, farmers' markets, and similar activities which are organized by or for the benefit of a not-for-profit organization registered with, or eligible to be registered with, the State of New Hampshire Attorney General's Office - Division of Charitable Trusts or that is duly organized, or eligible to be organized, pursuant to RSA 292, et seq.
- h. Permits are required for these signs.

The Planning Board recommends disapproval of this amendment.

<b>Article 6:</b>	<b>Water Improvements - North Policy Street, Old Rockingham Road and Main Street</b>	<b>\$1,760,000</b>
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Recommendations: Board of Selectmen: With Budget Committee: With

Originator:	Board of Selectmen
Funding Source	Water Rate
Rate Impacts:	\$0.00

Shall the Town vote to raise and appropriate the sum of Twenty Three Million Four Hundred and Eighty Thousand Dollars (\$23,480,000) (gross appropriation) for the purpose of constructing a public safety complex to replace the existing Police and Central Fire Stations, the purchase of an abutting parcel identified as Map 108 Lot 7894, and to cover the costs associated with obtaining a bond issue, and to authorize the issuance of not more than \$21,830,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); with the remaining balance of One Million Six Hundred Fifty Thousand Dollars (\$1,650,000) of that amount to be Two Hundred Thousand Dollars (\$200,000) from Public Safety Impact Fees, Two Hundred Thousand Dollars (\$200,000) from Traffic Impact Fees, Two Hundred Thousand Dollars (\$200,000) from Public Safety Revolving Fund, One Hundred Fifty Thousand Dollars (\$150,000) from Police Asset Forfeiture Fund and Nine Hundred Thousand Dollars (\$900,000) from General Fund Unassigned Fund Balance and to authorize the Board of Selectmen to apply for, obtain and accept any and all Federal, State or other Aid or other revenue source that may become available and take any and all action necessary to carry out any vote hereunder or take any other action relative thereto, including acquiring or conveying interests in real property necessary to complete this work? Requires a 3/5 ballot vote. The anticipated first year bond payment is \$1,800,975.

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## 2015 TOWN MEETING WARRANT

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### **Article 7 (cont.)**

#### *Background:*

*Creates a new modern Joint Safety Facility: Improved Emergency Response Time Performance, ADA Compliant Facility, Centrally Located with Efficient Access, Ability to House Ladder Truck Centrally, Improves ISO Ratings and Improves Residents Insurance Rates, Meets Fire & Safety Code, Unified Dispatch, Joint Training Room, Onsite Fire Training, Improves Safety to Visitors and Employees, Improved Operational Efficiency, Better Protects our Significant Financial Investment in Apparatus, Stop Service for Citizens and Businesses;*

*Creates and protect key land & water drainage area: Newly Created 32 Acres of Critical 'Deed restricted' Land, Improves Flooding & Draining Situation in the Surrounding Area, Federal & State Regulatory Affirmation;*

*Avoids unnecessary spending: \$2+ Million Land Acquisition, \$3+ Million in Repairs to Existing Facilities, Utilize \$1.65 Million in Existing and Collected Funds;*

*Additional Civic meeting space via a new "Community Meeting Room": Supports 100+ Occupants.*

<i>Originator:</i>	<i>Board of Selectmen</i>		
<i>Funding Source</i>	<i>Property Tax</i>	<i>Fund Balance</i>	<i>Impact Fees</i>
<i>Rate Impacts:</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>

### **Article 8: 2015 Operating Budget \$41,848,304**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$41,848,304? Should this article be defeated, the default budget shall be \$39,948,403 which is the same as last year, with certain adjustments required by previous action of the town or by law; or the Board of Selectmen may hold one special meeting in accordance with RSA 40:13, X and XVI to take up the issue of a revised budget only.

Recommendations:      Board of Selectmen: With      Budget Committee: With

*Background: This article provides funding for the recurring annual operating costs of providing a broad range of public services to the community. Please review the financial report and recommendations of the Budget Committee detailed in the warrant as shown on the MS-737 Form. The operating budget is a "bottom line budget" by law in New Hampshire. Therefore, the final vote taken on this article will be based on the aggregate appropriation.*

<i>Originator:</i>	<i>Board of Selectmen</i>		
<i>Funding Source</i>	<i>Property Tax</i>	<i>Water Rate</i>	<i>Sewer Rate</i>
<i>Rate Impacts:</i>	<i>\$5.92</i>	<i>\$3.45</i>	<i>\$3.25</i>

## 2015 TOWN MEETING WARRANT

### **Article 9: Fire Union Collective Bargaining Agreement** **\$0**

Shall the Town vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the members of the Professional Firefighters of Salem, IAFF, Local 2892, which call for the following changes to salaries and benefits at the current staffing level:

<u>Fiscal Year</u>	<u>Estimated Increase/Decrease</u>	<u>Explanation</u>
2015	(\$69,887) Decrease	2.75% salary adjustment April 1, 2015 Savings in health insurance plans
2016	\$55,796 Increase	2.75% salary adjustment April 1, 2016 Savings in health insurance plans
2017	\$49,632 Increase	Salaries for first 3 months of 2017

and further to reduce the Town Operating Budget for Fiscal Year 2015 by \$69,887 such sum representing the anticipated decrease in salaries and benefits required by the new agreement from what would be paid under the current agreement at current staffing levels?

Recommendations:      Board of Selectmen: With                      Budget Committee: With

*Background: There are 67 full-time members in this collective bargaining unit. This is the first year of a two-year contract. If this article is adopted by the voters the Town's 2015 Operating Budget will be reduced by \$69,887. In exchange for the Cost of Living Raise, the employees have agreed to offer a high deductible health insurance plan; which will significantly reduce premiums. Included in the Affordable Care Act is a provision that will tax employers and employees on health insurance premiums that are in excess of the Federal adopted thresholds beginning in 2018. This new health insurance plan puts the Town in a strong position to avoid penalties for offering an insurance plan greater than the allowable threshold.*

*Originator:                      Board of Selectmen  
Funding Source              Property Tax  
Rate Impacts:                (\$0.02)*

### **Article 10: Salem Public Administrators Association Union Collective Bargaining Agreement** **\$0**

Shall the Town vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the members of the Salem Public Administrators Association, which call for the following changes to salaries and benefits at the current staffing level:

<u>Fiscal Year</u>	<u>Estimated Increase/Decrease</u>	<u>Explanation</u>
2015	(\$27,710) Decrease	2.75% salary adjustment April 1, 2015 Savings in health insurance plans Changes to uniform allowance
2016	\$25,930 Increase	2.75% salary adjustment April 1, 2016 Savings in health insurance plans
2017	\$18,306 Increase	Salaries first 3 months of 2017

and further to reduce the Town Operating Budget for Fiscal Year 2015 by \$27,710 such sum representing the anticipated decrease in salaries and benefits required by the new agreement from what would be paid under the current agreement at current staffing levels?

Recommendations:      Board of Selectmen: With                      Budget Committee: With



## 2015 TOWN MEETING WARRANT

### Article 10 (cont.)

*Background: There are 24 members in this collective bargaining unit. This is the first year of a two-year contract. If this article is adopted by the voters the Town's 2015 Operating Budget will be reduced by \$27,710. In exchange for the Cost of Living Raise, the employees have agreed to offer a high deductible health insurance plan; which will significantly reduce premiums. Included in the Affordable Care Act is a provision that will tax employers and employees on health insurance premiums that are in excess of the Federal adopted thresholds beginning in 2018. This new health insurance plan puts the Town in a strong position to avoid penalties for offering an insurance plan greater than the allowable threshold.*

*Originator: Board of Selectmen  
Funding Source: Property Tax  
Rate Impacts: <(\$0.01)*

### Article 11: Salem Administrative and Technical Employees Union Collective Bargaining Agreement \$0

Shall the Town vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the members of the Salem Administrative and Technical Employees Union, which call for the following changes to salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase/Decrease	Explanation
2015	(\$38,639) Decrease	2.75% salary adjustment April 1, 2015 Savings in health insurance plans Change in employee benefits and wage schedule
2016	\$28,852 Increase	2.75% salary adjustment April 1, 2016 Savings in health insurance plans Change in employee benefits and wage schedule
2017	\$16,193 Increase	Salaries first 3 months of 2017

and further to reduce the Town Operating Budget for Fiscal Year 2015 by \$38,639 such sum representing the anticipated decrease in salaries and benefits required by the new agreement from what would be paid under the current agreement at current staffing levels?

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: There are 36 members in this collective bargaining unit. This is the first year of a two-year contract. If this article is adopted by the voters the Town's 2015 Operating Budget will be reduced by \$38,639. In exchange for the Cost of Living Raise, the employees have agreed to offer a high deductible health insurance plan; which will significantly reduce premiums. Included in the Affordable Care Act is a provision that will tax employers and employees on health insurance premiums that are in excess of the Federal adopted thresholds beginning in 2018. This new health insurance plan puts the Town in a strong position to avoid penalties for offering an insurance plan greater than the allowable threshold.*

*Originator: Board of Selectmen  
Funding Source: Property Tax  
Rate Impacts: (\$0.01)*

## 2015 TOWN MEETING WARRANT

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### **Article 12: Authorize the Sale of Town Property**

**\$0**

Shall the Town authorize the Board of Selectmen to sell property located at 152 Main Street (Central Fire Station) known as Map 90, Lot 1070 and property located at 115 East Broadway (Old North Fire Station) known as Map 15, Lot 5818 on such terms and conditions as the Board of Selectmen determine are in the best interest of the Town?

Recommendations: Board of Selectmen: With

Budget Committee: N/A

*Background: If Article 7 is approved by the voters, the Central Fire Station and Old North Salem Fire Station property can be sold. This article would authorize the Board of Selectmen to sell the property when the Safety Complex is complete. The funds from the sale of the properties would be deposited into the General Fund Unassigned Fund Balance.*

Originator: Board of Selectmen

Funding Source: No funding requested

### **Article 13: Winter Weather Operations**

**\$500,000**

Shall the Town vote to raise and appropriate the sum of Five Hundred Thousand Dollars (\$500,000) to be placed in the Snow Expendable Trust Fund previously established in 1998 for the purpose of managing winter weather, including but not limited to plowing and removing snow, sanding and chemically treating streets, and otherwise responding to hazardous road conditions related to winter weather?

Recommendations: Board of Selectmen: With

Budget Committee: With

*Background: This article funds the total anticipated cost of winter weather operations for the calendar year 2015. The 2014 appropriation was \$650,000 with actual expenditures to date for 2014 of \$796,130. Any unspent funds will remain in the Snow Expendable Trust Fund. The balance in the Snow Expendable Trust Fund is \$284,901. There is a \$500,000 appropriation in the 2015 Operating Budget. The \$500,000 appropriation will be expended prior to withdrawing funds from the Snow Expendable Trust.*

Originator: Board of Selectmen

Funding Source: Property Tax

Rate Impacts: \$0.06

### **Article 14: 2015 Road Construction and Engineering Program**

**\$4,615,000**

Shall the Town vote to raise and appropriate the sum of Four Million Six Hundred Fifteen Thousand Dollars (\$4,615,000) to be added to the Roadway Capital Reserve Fund previously established in 1990 for the purpose of repair and/or reconstruction of existing roads and associated drainage improvements, and engineering? These funds plus an additional \$318,450 will be expended from the Roadway Capital Reserve for the 2015 Road Construction Program and further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work and to take any other action relative thereto including acquiring or conveying interests in real property necessary to complete the work. The funds will be used for the improvement, reconstruction, maintenance, crack sealing, and engineering of roads as outlined in the 10-year road program.

Recommendations: Board of Selectmen: With

Budget Committee: With

*Background: Within the context of the 10-Year Road Program, capital road rehabilitation and reconstruction continues towards a goal of improving overall road conditions within the Town. Road Program priorities are generally guided by road condition and PCI (pavement condition index) ratings, traffic volumes, and opportunities to coordinate road construction with other projects. A majority of the funds are dedicated to construction, with a portion of the funds being allocated to engineering design of*

## 2015 TOWN MEETING WARRANT

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### **Article 14 (cont.)**

*other main roads. This overall approach enables the Town to execute a well-coordinated construction project, and at the same time, prepare/maintain a healthy back log of design projects that will be ready for reconstruction in subsequent years. Efforts will focus on all or part of the following streets:*

#### *Road Reconstruction:*

- *Main Street – North Policy Street to 100' West of Pleasant Street*
- *North Policy Street – Pelham Road to 200' North of Northeastern Boulevard*
- *South Policy Street – Pelham Road to 500' South of Pelham Road*
- *North Policy Street - Pumping Station Road to Windham Town Line*

#### *Road Maintenance (Mill/Overlay):*

- *School Street - Main Street to Millville Street*
- *North Policy Street – 200' North of Northeastern Boulevard to Pumping Station Road*
- *Townsend Avenue - North Main Street to Lou Avenue (North)*
- *Townsend Avenue - Lou Avenue (North) to Lou Avenue (South)*
- *Highland Avenue - Main Street to Robert Avenue*
- *Crack Seal – Miscellaneous Locations*

*Originator: Board of Selectmen*  
*Funding Source Property Tax*  
*Rate Impacts: \$1.18*

### **Article 15: Exit 2 Water System Improvements \$118,450**

Shall the Town vote to raise and appropriate the sum of One Hundred Eighteen Thousand Four Hundred Fifty Thousand Dollars (\$118,450) for the purpose of final design, engineering, and bid document preparation associated with needed water system improvements on Manor Parkway, Industrial Way, Northwestern Boulevard and Commercial Drive?

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: This project involves the final design, engineering, and bid document preparation associated with needed improvements to the Manor Parkway Booster Station and pressure zone (Manor Parkway, Industrial Way, Northwestern Drive and Commercial Drive). The project also anticipates the design of a second Booster Station as part of the overall pressure zone improvement project. The existing pressure zone has inadequate flow capacity for certain conditions. An upgrade to the Booster Station and overall pressure zone is necessary to improve the existing deficiencies such that they meet current standards. The upgrade will also improve the reliability of the system. The scope of this project includes the acquisition of an easement of approximately 2,500 square feet in area to accommodate a second booster station. Completion of this project will enable future bidding and construction of the needed improvements to the water system in this area.*

*Originator: Board of Selectmen*  
*Funding Source Water Fund Balance*

## 2015 TOWN MEETING WARRANT

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### **Article 16: Discontinue Expendable Trust Funds** **\$0**

Shall the Town vote to discontinue the following Expendable Trust Funds with said funds with accumulated interest to date of withdrawal, to be transferred to the General Fund? (Majority vote required).

- Salem Senior Center Building Expendable Trust Fund. Established in 2000. The balance of approximately \$1.00 will be transferred to the General Fund.
- Information Technology Expendable Trust Fund. Established in 2007. The balance of approximately \$1.00 will be transferred to the General Fund.
- Employee Separation Benefits Expendable Trust Fund. Established in 2002. The balance of approximately \$42.00 will be transferred to the General Fund.

Recommendations:      Board of Selectmen: With                      Budget Committee: N/A

*Background: At the November 17, 2014 Board of Selectmen's Meeting the Board voted to close Three Expendable Trust Funds. The Expendable Trust Funds have not be funded and or used in some time. It is recommended by the Department of Revenue to discontinue Trust Funds as soon as they become unnecessary.*

*Originator:                      Board of Selectmen  
Funding Source:              No funding requested*

### **Article 17: Discontinue Capital Reserve Funds** **\$0**

Shall the Town vote to discontinue the following Capital Reserve Funds with said funds with accumulated interest to date of withdrawal, to be transferred to the General Fund? (Majority vote required).

- Acquisition of Firefighting Apparatus Capital Reserve. Established in 1995. The balance of approximately \$2.27 will be transferred to the General Fund.
- Historical Commission Capital Reserve. Established in 1969. The balance of approximately \$3.94 will be transferred to the General Fund.

Recommendations:      Board of Selectmen: With                      Budget Committee: N/A

*Background: At the November 17, 2014 Board of Selectmen's Meeting the Board voted to close Two Capital Reserve Funds. The Capital Reserve Funds have not be funded and or used in some time. It is recommended by the Department of Revenue to discontinue Trust Funds as soon as they become unnecessary.*

*Originator:                      Board of Selectmen  
Funding Source:              No funding requested*

## 2015 TOWN MEETING WARRANT

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**Article 18: Funding of Kelley Library Employment Separation Trust Fund \$10,000**

By Petition: Shall the Town vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) be placed in the Kelley Library Employment Separation Benefits Expendable Trust Fund previously established for the purpose of funding the buy-out of library employee benefits upon separation of employment, and to authorize the transfer of the December 31, 2014 General Fund Unassigned Fund Balance in that amount for this purpose?

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: At the request of the Kelley Library Trustees, an expendable trust fund was created at the 2006 Town Meeting to fund the payment of accrued vacation and sick leave owed to library employees who retire or resign. This fund mirrors the Town's employee separation trust fund. The balance in the fund is \$86,652.69. While we do not anticipate separations in 2015, we are planning for the potential of 6 long term employees that would be eligible within 2 years. With the addition of this warrant, the fund will be 80% funded. We are continuing to build this fund in preparation, with the least possible impact on the taxpayers.*

Originator: Petitioner  
Funding Source Use of Fund Balance

**Article 19: Funding of Kelley Library Employees Economic Benefits \$3,037**

By Petition: Shall the Town vote to raise and appropriate a sum of Three Thousand Thirty-Seven (\$3,037), such sum representing the cost of increased economic benefits for the employees of the Kelley Library, the amount being set by the cost of living increase determined for other similar municipal employees and to authorize the transfer of the December 31, 2014 Unassigned Fund Balance in that amount for this purpose?

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: This appropriation would pay for the compensation increase for the Kelley Library employees. The increase is consistent with that of the proposed SEA Union Contract which the Kelley Library employee benefits traditionally mirror. The article represents a 2.75% COLA increase.*

Originator: Petitioner  
Funding Source Use of Fund Balance

**Article 20: Child and Family Services \$3,500**

By Petition: Shall the Town vote to raise and appropriate the sum of Three Thousand Five Hundred Dollars (\$3,500) for the purpose of supporting services provided to residents to access counseling, family support services, and elder care services, without regard to income from Child and Family Services. Child and Family Services provides accessible and affordable programs to children, youth, and their families leading to stronger family connections, improved school performance and better citizenship. From July 1, 2013 - June 30, 2014, seventy-eighty (78) Salem residents received 1,859 hours of free and reduced service valued at over \$40,000 from Child and Family Services. These services protected children from abuse and neglect, strengthened families, prevented out of home placements, insured that young women had the comprehensive health care necessary to give birth to healthy babies and helped elder, frail and disabled adults remain in their homes?

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: Child and Family Services seeks \$3,500 in funding for 2015.*

Originator: Petitioner  
Funding Source Property Tax  
Rate Impacts: < \$0.01

## 2015 TOWN MEETING WARRANT

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**Article 21: Boys & Girls Club of Greater Salem \$12,500**

By Petition: Shall the Town vote to raise and appropriate the sum of Twelve Thousand Five Hundred Dollars (\$12,500) for the purpose of ensuring that during the critical before and after school hours an increasing number of Salem youth have access to the quality programs at the Boys & Girls Club of Greater Salem fostering academic success, healthy lifestyles, and good character and citizenship?

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: The Boys and Girls Club of Greater Salem seeks \$12,500 in funding for 2015.*

*Originator: Petitioner*  
*Funding Source: Property Tax*  
*Rate Impacts: < \$0.01*

**Article 22: Family Promise of Greater Rockingham County \$5,000**

By Petition: Shall the Town vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) for the purpose of supporting Family Promise of Greater Rockingham County, which provides assistance to homeless families in Western Rockingham County (temporary overnight stays and meals, and intensive case management to help families obtain permanent housing)?

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: Family Promise of Greater Rockingham County seeks \$5,000 in funding for 2015.*

*Originator: Petitioner*  
*Funding Source: Property Tax*  
*Rate Impacts: < \$0.01*

**Article 23: Extend Water on Bluff Street \$1**

By Petition: Shall the Town vote to raise and appropriate the sum of One Dollar (\$1) for the purpose of extending water lines on Bluff Street from Diana Drive to Zion Hill Road corner?

Recommendations: Board of Selectmen: Without Budget Committee: Without

*Background: Petition seeks to extend water on Bluff Street.*

*Originator: Petitioner*  
*Funding Source: Water Rate*  
*Rate Impacts: \$0.45*

**Article 24: Extend Sewer on South Shore Road \$819,340**

By Petition: Shall the Town vote to raise and appropriate the sum of Eight Hundred Nineteen Thousand Three Hundred Forty Dollars (\$819,340) (Gross Appropriation) for the purpose of extending sewer along South Shore Road of which Four Hundred Nine Thousand Six Hundred Seventy Dollars (\$409,670) will come from the Sewer Unassigned Fund Balance with the remaining balance of Four Hundred Nine Thousand Six Hundred Seventy Dollars (\$409,670) to come from Demand and Benefit Assessment Reserve intended for this purpose?

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: Petitioner seeks to extend sewer on South Shore Road.*

*Originator: Petitioner*  
*Funding Source: Sewer Fund Balance and Demand and Benefit Assessment (DBA) Reserve*

## 2015 TOWN MEETING WARRANT

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**Article 25: Salem Family Resources - Success By 6 \$5,000**

By Petition: Shall the Town vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) for the purpose of funding Salem Family Resources-Success By 6 programs for families with young children, including Parenting & Play Groups, outreach, preschool, Ready...Set...Go!, Workshops and preschool education?

Recommendations: Board of Selectmen: With Budget Committee: Without

*Background: Salem Family Resources – Success by 6 seeks \$5,000 in funding for 2015.*

*Originator: Petitioner*  
*Funding Source Property Tax*  
*Rate Impacts: < \$0.01*

**Article 26: The Upper Room, A Family Resource Center \$10,000**

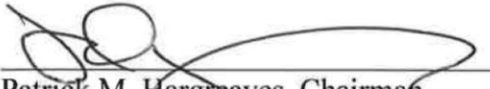
By Petition: Shall the Town vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purpose of supporting prevention and early intervention programs and services that strengthen children, youth and families through The Upper Room, A Family Resource Center?

Recommendations: Board of Selectmen: Without Budget Committee: Without

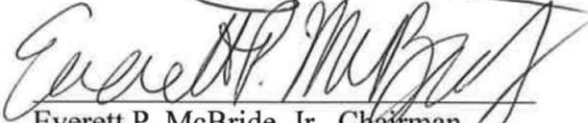
*Background: The Upper Room, A Family Resource Center seeks \$10,000 in funding for 2015.*

*Originator: Petitioner*  
*Funding Source Property Tax*  
*Rate Impacts: < \$0.01*


**GIVEN UNDER OUR HANDS AND SEAL THIS 26<sup>th</sup> DAY OF JANUARY 2015.**



Patrick M. Hargreaves, Chairman



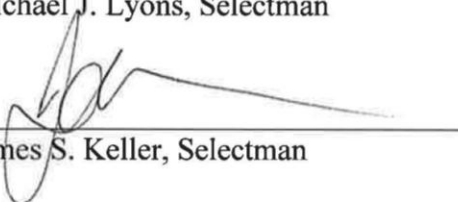
Everett P. McBride, Jr., Chairman



Stephen F. Campbell, Secretary



Michael J. Lyons, Selectman



James S. Keller, Selectman





New Hampshire  
Department of  
Revenue Administration

2015  
MS-737

## Budget of the Town of Salem

### THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: January 26, 2015

For Assistance Please Contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

#### BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Budget Committee Members	
Printed Name	Signature
Paul G. Howard	
Dane F. Hoover Jr.	
PAUL WELCH	
Stephen Campbell	
Martha Spalding	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

# Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Ensuing FY (Not Recommended)	Appropriations Ensuing FY	Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0		\$0	\$0
4130-4139	Executive	8	\$319,787	\$331,920	\$341,189		\$341,189	\$0
4140-4149	Election, Registration, and Vital Statistics	8	\$268,036	\$261,739	\$238,068		\$238,068	\$0
4150-4151	Financial Administration	8	\$1,777,033	\$1,800,768	\$1,966,470		\$1,966,470	\$0
4152	Revaluation of Property		\$0	\$0	\$0		\$0	\$0
4153	Legal Expense	8	\$96,900	\$120,013	\$114,000		\$114,000	\$0
4155-4159	Personnel Administration	8	\$1,238,846	\$1,018,992	\$1,298,378		\$1,298,378	\$0
4191-4193	Planning and Zoning	8	\$542,547	\$546,976	\$517,534		\$517,534	\$0
4194	General Government Buildings	8	\$200,930	\$210,793	\$194,298		\$194,298	\$0
4195	Cemeteries	8	\$329,887	\$336,998	\$327,353		\$327,353	\$0
4196	Insurance	8	\$232,884	\$317,590	\$450,134		\$450,134	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0		\$0	\$0
4199	Other General Government	8	\$763,412	\$752,883	\$846,771		\$846,771	\$0
<b>Public Safety</b>								
4210-4214	Police	8	\$9,461,403	\$9,389,977	\$9,794,176		\$9,794,176	\$0
4215-4219	Ambulance		\$0	\$0	\$0		\$0	\$0
4220-4229	Fire	8	\$10,173,970	\$10,135,836	\$10,455,438		\$10,455,438	\$0
4240-4249	Building Inspection	8	\$238,293	\$255,751	\$258,223		\$258,223	\$0
4290-4298	Emergency Management		\$0	\$0	\$0		\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0		\$0	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0		\$0	\$0
<b>Highways and Streets</b>								
4311	Administration	8	\$422,943	\$415,560	\$419,044		\$419,044	\$0
4312	Highways and Streets	8	\$7,047,514	\$7,025,156	\$2,253,672		\$2,253,672	\$0
4313	Bridges		\$1,418,024	\$1,418,000	\$0		\$0	\$0
4316	Street Lighting	8	\$383,086	\$523,162	\$476,309		\$476,309	\$0
4319	Other		\$0	\$0	\$0		\$0	\$0

# Appropriations

<b>Sanitation</b>									
4321	Administration			\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection			\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	8		\$972,570	\$888,061	\$917,061	\$0	\$917,061	\$0
4325	Solid Waste Cleanup			\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	8		\$2,558,628	\$2,524,255	\$2,617,766	\$0	\$2,617,766	\$0
<b>Water Distribution and Treatment</b>									
4331	Administration	8		\$1,417,223	\$1,376,008	\$1,315,979	\$0	\$1,315,979	\$0
4332	Water Services	8		\$3,737,891	\$3,734,437	\$2,089,808	\$0	\$2,089,808	\$0
4335-4339	Water Treatment, Conservation and Other			\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric</b>									
4351-4352	Administration and Generation			\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs			\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance			\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs			\$0	\$0	\$0	\$0	\$0	\$0
<b>Health</b>									
4411	Administration	8		\$212,871	\$218,373	\$214,671	\$0	\$214,671	\$0
4414	Pest Control	8		\$90,066	\$93,029	\$98,419	\$0	\$98,419	\$0
4415-4419	Health Agencies, Hospitals, and Other			\$0	\$0	\$0	\$0	\$0	\$0
<b>Welfare</b>									
4441-4442	Administration and Direct Assistance	8		\$238,420	\$240,917	\$251,188	\$0	\$251,188	\$0
4444	Intergovernmental Welfare Payments			\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	8		\$104,153	\$96,528	\$55,653	\$0	\$55,653	\$0
<b>Culture and Recreation</b>									
4520-4529	Parks and Recreation	8		\$231,846	\$263,300	\$245,442	\$0	\$245,442	\$0
4550-4559	Library	8		\$1,390,159	\$1,337,712	\$1,417,699	\$0	\$1,417,699	\$0
4583	Patriotic Purposes	8		\$25,081	\$27,013	\$25,083	\$0	\$25,083	\$0
4589	Other Culture and Recreation	8		\$346,996	\$347,644	\$354,515	\$0	\$354,515	\$0
<b>Conservation and Development</b>									
4611-4612	Administration and Purchasing of Natural Resources			\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation			\$0	\$0	\$0	\$0	\$0	\$0

Appropriations									
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service</b>									
4711	Long Term Bonds and Notes - Principal	8	\$935,909	\$935,909	\$1,039,000	\$0	\$1,039,000		\$0
4721	Long Term Bonds and Notes - Interest		\$148,351	\$148,351	\$159,748	\$0	\$159,748		\$0
4723	Tax Anticipation Notes - Interest	8	\$1	\$0	\$1	\$0	\$1		\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0		\$0
<b>Capital Outlay</b>									
4901	Land		\$0	\$0	\$0	\$0	\$0		\$0
4902	Machinery, Vehicles, and Equipment	8	\$2,194,627	\$2,233,669	\$1,040,468	\$0	\$997,414		\$43,054
4903	Buildings		\$0	\$0	\$0	\$0	\$0		\$0
4909	Improvements Other than Buildings		\$2,043,776	\$2,021,673	\$0	\$0	\$0		\$0
<b>Operating Transfers Out</b>									
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0		\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0		\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0		\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0		\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0		\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0		\$0
4915	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0		\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0		\$0
<b>Total Proposed Appropriations</b>			<b>\$51,564,063</b>	<b>\$51,348,993</b>	<b>\$ 41,793,558</b>	<b>\$ -</b>	<b>\$ 41,750,504</b>	<b>\$ -</b>	<b>\$ 43,054</b>

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Extend Sewer on South Shore Road	24	\$0	\$0	\$819,340	\$0	\$819,340	\$0
4332	Extend Water Lines on Bluff Street	23	\$0	\$0	\$0	\$401,633	\$0	\$401,633
4445-4449	Salem Family Resources	25	\$0	\$0	\$5,000	\$0	\$0	\$5,000
4445-4449	The Upper Room	26	\$0	\$0	\$0	\$10,000	\$0	\$10,000
4445-4449	Boys & Girls Club	21	\$0	\$0	\$12,500	\$0	\$12,500	\$0
	Firefighter Collective Bargaining Contract	9	\$0	\$0	\$0	\$0	\$0	\$0
	Salem Public Administrators Employee Collective Bargaining SEA Collective Bargaining Unit Contract	10	\$0	\$0	\$0	\$0	\$0	\$0
	Authorize the Sale of Town Property	11	\$0	\$0	\$0	\$0	\$0	\$0
		12	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Family Promise	22	\$0	\$0	\$5,000	\$0	\$5,000	\$0
4445-4449	Child & Family Services	20	\$0	\$0	\$3,500	\$0	\$3,500	\$0
4550-4559	Kelley Library Employment Separation	18	\$0	\$0	\$10,000	\$0	\$10,000	\$0
4550-4559	Kelley Library Economic Benefits	19	\$0	\$0	\$17,528	\$0	\$17,528	\$0
4903	Public Safety Complex	7	\$0	\$0	\$23,480,000	\$0	\$23,480,000	\$0
4909	Water Improvements - North Policy, Old Rockingham & Main St	6	\$0	\$0	\$1,998,000	\$0	\$1,998,000	\$0
4915	2015 Roadway Program	14	\$0		\$4,615,000	\$0	\$4,615,000	\$0
4916	Winter Weather Operations	13	\$0		\$250,000	\$0	\$250,000	\$0
Special Articles Recommended			\$0	\$0	\$31,215,868	\$411,633	\$31,210,868	\$416,633

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4332	Exit 2 Water System Improvements	15	\$0	\$0	\$118,450	\$0	\$118,450	\$0
Individual Articles Recommended			\$0	\$0	\$118,450	\$0	\$118,450	\$0

## Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	8	\$1,753	\$1,500	\$1,500
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes	8	\$70,000	\$70,000	\$70,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	8	\$10,397	\$4,000	\$4,000
3190	Interest and Penalties on Delinquent Taxes	8	\$349,495	\$250,050	\$250,050
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	8	\$180,155	\$157,900	\$157,900
3220	Motor Vehicle Permit Fees	8	\$5,372,019	\$5,153,000	\$5,153,000
3230	Building Permits	8	\$612,166	\$516,000	\$516,000
3290	Other Licenses, Permits, and Fees	8	\$228,318	\$241,550	\$241,550
3311-3319	From Federal Government		\$0	\$0	\$0
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	8	\$1,383,072	\$1,383,072	\$1,383,072
3353	Highway Block Grant	8	\$557,367	\$589,474	\$589,474
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments	8	\$1,420,924	\$494,044	\$494,044
<b>Charges for Services</b>					
3401-3406	Income from Departments	8	\$2,285,413	\$1,966,529	\$1,966,529
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	8	\$50,299	\$80,000	\$80,000
3502	Interest on Investments	8	\$15,000	\$15,500	\$15,500
3503-3509	Other	8	\$1,006,907	\$787,493	\$787,493
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	8, 7	\$0	\$249,230	\$249,230
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	8, 24	\$2,558,628	\$3,437,106	\$3,437,106

Revenues					
3914W	From Enterprise Funds: Water (Offset)	8, 15, 23, 6	\$5,155,114	\$4,575,870	\$4,575,870
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	7	\$0	\$550,000	\$550,000
3917	From Conservation Funds		\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	6, 7	\$1,418,000	\$23,178,000	\$23,178,000
9998	Amount Voted from Fund Balance	8, 7, 19, 18	\$2,605,258	\$1,783,276	\$1,783,276
9999	Fund Balance to Reduce Taxes	8	\$600,000	\$800,000	\$800,000
<b>Total Estimated Revenues and Credits</b>			<b>\$25,880,285</b>	<b>\$46,283,594</b>	<b>\$46,283,594</b>

## Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$40,362,397	\$41,793,558	\$41,750,504
Special Warrant Articles Recommended	\$9,255,301	\$31,215,868	\$31,210,868
Individual Warrant Articles Recommended	\$1,946,365	\$118,450	\$118,450
TOTAL Appropriations Recommended	\$51,564,063	\$73,127,876	\$73,079,822
Less: Amount of Estimated Revenues & Credits	\$24,798,368	\$46,283,594	\$46,283,594
Estimated Amount of Taxes to be Raised	\$26,765,695	\$26,844,282	\$26,796,228



**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**  
(RSA 32:18,19 & 32:21)

Local Govt. Unit:	SALEM	Fiscal Year Ending:	December 31, 2015
Total RECOMMENDED by Budget Committee			41,750,504
Less Exclusions:			
Principal: Long-Term Bonds & Notes		1,633,000	
Interest: Long-Term Bonds & Notes		292,130	
Capital Outlay - Bond		25,478,000	
Total Exclusions		27,403,130	
Amount Recommended Less Recommended Exclusion Amounts			14,347,374
10% Calculation			1,434,737
Maximum Allowable Appropriation Prior to Vote			43,185,241
Collective Bargaining Cost Items			0



## Default Budget: Salem

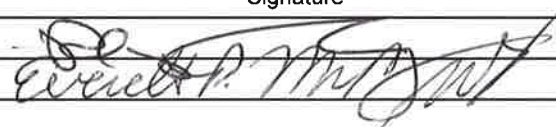
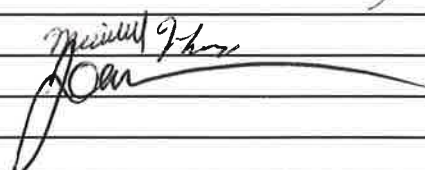
RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 26, 2015

**For Assistance Please Contact:**  
**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body Certifications		
Printed Name	Position	Signature
Patrick Hargreaves	Chairman	
Everett McBride	Vice Chairman	
Stephen Campbell	Secretary	
Michael Lyons	Selectmen	
Jim Keller	Selectmen	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION**  
**MUNICIPAL AND PROPERTY DIVISION**  
**P.O.BOX 487, CONCORD, NH 03302-0487**

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0			\$0
4130-4139	Executive	\$319,787	\$3,090		\$324,449
4140-4149	Election, Registration, and Vital Statistics	\$268,036	(\$20,073)	(\$10,852)	\$237,822
4150-4151	Financial Administration	\$1,777,033	\$191,199	(\$4,350)	\$1,965,525
4152	Revaluation of Property	\$0			\$0
4153	Legal Expense	\$96,900			\$96,900
4155-4159	Personnel Administration	\$1,238,846	\$56,470		\$1,287,267
4191-4193	Planning and Zoning	\$542,547	(\$3,260)		\$540,070
4194	General Government Buildings	\$200,930	\$423		\$201,353
4195	Cemeteries	\$329,887	\$3,795		\$333,682
4196	Insurance	\$232,884	\$186,202		\$419,086
4197	Advertising and Regional Association	\$0			\$0
4199	Other General Government	\$763,412	(\$126,048)		\$638,156
<b>Public Safety</b>					
4210-4214	Police	\$9,461,403	\$343,784		\$9,806,103
4215-4219	Ambulance	\$0			\$0
4220-4229	Fire	\$10,173,970	\$314,661	(\$111,080)	\$10,378,399
4240-4249	Building Inspection	\$238,293	\$6,049		\$244,342
4290-4298	Emergency Management	\$0			\$0
4299	Other (Including Communications)	\$0			\$0
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0			\$0
<b>Highways and Streets</b>					
4311	Administration	\$422,943	\$8,131	(\$9,000)	\$422,858
4312	Highways and Streets	\$2,232,514	\$3,530		\$2,236,044
4313	Bridges	\$0			\$0
4316	Street Lighting	\$383,086	\$93,223		\$476,309
4319	Other	\$0			\$0
<b>Sanitation</b>					
4321	Administration	\$0			\$0
4323	Solid Waste Collection	\$0			\$0
4324	Solid Waste Disposal	\$972,570	\$3,405		\$975,975
4325	Solid Waste Cleanup	\$0			\$0
4326-4329	Sewage Collection, Disposal and Other	\$2,558,628	\$5,434	(\$979)	\$2,563,083
<b>Water Distribution and Treatment</b>					
4331	Administration	\$1,417,223	(\$114,779)		\$1,302,444
4332	Water Services	\$1,837,891	\$30,716	(\$398,097)	\$1,470,510
4335-4339	Water Treatment, Conservation and Other	\$0			\$0
<b>Electric</b>					
4351-4352	Administration and Generation	\$0			\$0
4353	Purchase Costs	\$0			\$0
4354	Electric Equipment Maintenance	\$0			\$0
4359	Other Electric Costs	\$0			\$0
<b>Health</b>					
4411	Administration	\$212,871	\$1,797		\$214,668
4414	Pest Control	\$90,066	\$7,979		\$98,045
4415-4419	Health Agencies, Hospitals, and Other	\$0			\$0

<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$238,420	\$2,343		\$240,763
4444	Intergovernmental Welfare Payments	\$0			\$0
4445-4449	Vendor Payments and Other	\$58,153			\$58,153
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$231,846	\$3,700	(\$980)	\$234,566
4550-4559	Library	\$1,390,159	\$27,695		\$1,417,854
4583	Patriotic Purposes	\$25,081			\$25,081
4589	Other Culture and Recreation	\$346,996	\$9,872		\$356,868
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$0			\$0
4619	Other Conservation	\$0			\$0
4631-4632	Redevelopment and Housing	\$0			\$0
4651-4659	Economic Development	\$0			\$0
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$935,909	\$103,091		\$1,039,000
4721	Long Term Bonds and Notes - Interest	\$148,351	\$11,397		\$159,748
4723	Tax Anticipation Notes - Interest	\$1			\$1
4790-4799	Other Debt Service	\$0			\$0
<b>Capital Outlay</b>					
4901	Land	\$0			\$0
4902	Machinery, Vehicles, and Equipment	\$1,215,761	(\$29,348)	(\$1,003,134)	\$183,279
4903	Buildings	\$0			\$0
4909	Improvements Other than Buildings	\$0			\$0
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0			\$0
4913	To Capital Projects Fund	\$0			\$0
4914A	To Proprietary Fund - Airport	\$0			\$0
4914E	To Proprietary Fund - Electric	\$0			\$0
4914S	To Proprietary Fund - Sewer	\$0			\$0
4914W	To Proprietary Fund - Water	\$0			\$0
4915	To Capital Reserve Fund	\$0			\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0			\$0
4917	To Health Maintenance Trust Funds	\$0			\$0
4918	To Non-Expendable Trust Funds	\$0			\$0
4919	To Agency Funds	\$0			\$0
<b>Total Appropriations</b>		<b>\$40,362,397</b>	<b>\$1,124,478</b>	<b>(\$1,538,472)</b>	<b>\$39,948,403</b>

Explanation for Increases and Decreases	
Account	Explanation

**2015 Default Bgt- One time Appropriations ( 2014 Bgt)**

**General Fund**

Finance	Contract Services GASB 45	\$	4,350
Elections	Postage Redistricting	\$	10,852
Fire	2 Cardiac Monitors	\$	68,405
Fire Comm.	Install WIFI	\$	3,000
Fire Comm.	Red Alert Mobile	\$	10,175
Fire	Fiber Conversion	\$	7,500
Fire	Headset	\$	3,000
Fire	Voice Recorder	\$	9,500
Fire	Oil Separator	\$	9,500
DPW Adm	Arlington& Millville Repairs	\$	9,000

Recreation	Picnic Table	\$	980
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Capital	Dam Repair	\$	27,700
	Server Room	\$	65,000
	Network Cabling	\$	45,000
	PC Replacement	\$	130,569
	Underground Storage Tank	\$	677,865
	DPW Trackless	\$	57,000

General Fund	Total	\$	1,139,396
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Sewer	PC Technology	\$	979
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Sub-total	\$	979
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Water	Scada Set up	\$	580
	Filter # 3 Rehab	\$	200,000
	Leak Detection	\$	12,150
	Backhoe	\$	7,000
	Epoxy Coating	\$	4,800
	Garage Door	\$	10,390
	Shed Roof Howard tank	\$	3,000
	Repair Water tanks	\$	43,500
	Canobie Dam Repair	\$	110,800
	PC Upgrade	\$	5,877

Sub-total	\$	398,097
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Total One time	\$	1,538,472
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	2014 Budget	Default Reductions & Increases	Explanation	Minus 1 Time Appropriations	Explanation	Default Budget
4130 BOS	11,663	-	Salaries and Benefits			11,663
Town Manager	287,176	3,090				290,266
Plan Board	3,586	-				3,586
Board of Adjustment	4,497	-				4,497
BUDCOM	3,594	-				3,594
Con Comm	1,771	-				1,771
Trustee of TF	7,500	-	3,090			7,500
4140 Town Clerk Elections	199,714	5,456	Salaries & Benefits			205,170
	68,322	(25,529)	Fewer Elections	(10,852)	Postage Redistricting	31,941
4150 Finance	685,007	14,282	Salaries & Benefits & Audit	(4,350)	Contract Services CASB 45	694,939
IT	496,188	(29,394)	New IT Managed Services Contract, Munismart Maint			466,794
Assess	236,612	202,839	Salaries & Benefits, Property Revaluation State Req			439,451
Collect	196,602	1,610	Salaries & Benefits			198,212
Tax Coll	162,624	1,777,033	Salaries & Benefits			164,486
4153 Legal	96,900	-				96,900
4155 HR	245,088	9,859	Salaries and Benefits			254,947
Emp Ben	993,758	46,611	Health Ins			1,040,369
4191 Comm Dev Planning	401,431	(6,131)	Salaries & Benefits			395,300
	141,116	2,871	Salaries & Benefits			143,987
4194 Town Hall Old TH	172,679	764	Cleaning Contract, Heat, Telephone, Electricity & Alarm			173,443
Hose	13,058	(1,403)	Heat, Telephone, Alarm & Electricity			11,655
Old Lib	5,623	330	Heat & Electricity			5,953
School H#5	4,658	(733)	Telephone, Electricity & Alarm			3,925
Depot T S	1,038	(37)	Electricity, Heat & Alarm			1,001
	3,874	1,502				5,376
4195 Parks Prop	329,887	3,795	Salaries & Benefits, Heat, Electricity & Telephone			333,682
4196 Insurance	232,884	186,202	New Insurance Carrier			419,086
4199 District Court	105,839	157	Cleaning Contract, Insurance, Telephone, Heat, Alarm &			105,996
Eng.	657,573	(126,206)	Salaries and Benefits & MS4 Permit funding			531,367
4210 Police	9,461,403	343,784	Salaries & Benefits, Cleaning Contract, Heat, Telephone,			9,805,187
4220 Fire	10,173,970	314,661	Salaries & Benefits, Heat, Electricity & Telephone	(111,080)	Cardiac Monitors, WIFI Red Alert Mobile, Fiber Conversion, Headset, Voice Recorder, Oil Sensorator	10,377,551
4240 Inspect	238,293	6,049	Salaries & Benefits - No change in hours			244,342
4311 Public Works Adm	422,943	8,131	Salaries & Benefits & Telephone	(9,000)	Arlington& Millville Repairs	422,074
4312 PW Garage Fleet Streets	40,815 437,699 1,754,000	4,271 3,508 (4,249)	Cleaning Contract, Heat, Electricity & Alarm Salaries & Benefits Salaries & Benefits			45,086 441,207 1,749,751
4316 Lights	383,086	93,223	Electricity			476,309
4324 Solid Waste	972,570	3,405	Salaries & Benefits, Telephone & Electricity			975,975
4411 Health	212,871	1,797	Salaries & Benefits			214,668
4414 Animal Control	90,066	7,979	Salaries & Benefits			98,045
4442 Human Services	238,420	2,343	Salaries & Benefits			240,763
4449 Out Human Services	58,153	-	Salaries & Benefits			58,153
4711 Debt Prin	935,909	103,091	New Debt			1,039,000

	2014 Budget	Default Reductions & Increases	Explanation	Minus 1 Time Appropriations	Explanation	Default Budget
4721 Debt Int	148,351	148,351	11,397	11,397	New Debt	159,748
4723 TANS	1	1	-	-		1
4520 Recreation	231,846	231,846	3,700	3,700	Salaries & Benefits, Telephone & Electricity	234,566
4589 Sen Adm	346,996	346,996	9,872	9,872	Salaries & Benefits, Alarm, Electricity & Telephone	356,868
4550 Library	1,390,159	1,390,159	27,695	27,695	Salaries & Benefits, Heat, Electricity, Insurance, Telephone &	1,417,854
4583 Community Contributions	25,081	25,081	-	-		25,081
Capital	1,215,761	1,215,761	(29,348)	(29,348)	Lease/Purchase Payoff	183,279
					Dam Repair, Server Room, Network Cabling, PC Replacement, Underground Storage Tank, DPW Trackless	
					(1,003,134)	
					(1,139,396)	
Total General Fund	34,548,655	34,548,655	1,203,107	1,203,107	-	34,612,366
4326 Sewer Fund	2,558,628	2,558,628	5,434	5,434	Salaries & Benefits, Audit, Insurance, Electricity, GLSD, Debt & Telephone	2,563,083
4331 Water	3,255,114	3,255,114	(84,064)	(84,064)	Salaries & Benefits, Audit, Insurance, Chemicals Contract, Heat, Electricity, Debt, Other Utilities (tank) & Telephone	2,772,953
					Scada Set up, Filter # 3 Rehab, Leak Detection, Backhoe, Epoxy Coating, Garage Door, Shed Roof Howard tank, Repair Water tanks, Canbie Dam	
Total Budget	40,362,397	40,362,397	1,124,478	1,124,478	(1,538,472)	39,948,403

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## **NOTICE**

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred;

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must;

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

*This notice must be:*

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

*References should be made to the full statute at:*

*RSA 674:39-aa Restoration of Involuntarily Merged Lots.*

# **PLANNING AND ZONING**

## **CHAPTER 674**

### **LOCAL LAND USE PLANNING AND REGULATORY POWERS**

#### **Regulation of Subdivision of Land**

##### **Section 674:39-aa**

###### **674:39-aa Restoration of Involuntarily Merged Lots. –**

I. In this section:

(a) "Involuntary merger" and "involuntarily merged" mean lots merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

(b) "Owner" means the person or entity that holds legal title to the lots in question, even if such person or entity did not hold legal title at the time of the involuntary merger.

(c) "Voluntary merger" and "voluntarily merged" mean a merger under RSA 674:39-a, or any overt action or conduct that indicates an owner regarded said lots as merged such as, but not limited to, abandoning a lot line.

II. Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:

(a) The request is submitted to the governing body prior to December 31, 2016.

(b) No owner in the chain of title voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be estopped from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots.

III. All decisions of the governing body may be appealed in accordance with the provisions of RSA 676.

IV. Any municipality may adopt local ordinances, including ordinances enacted prior to the effective date of this section, to restore previously merged properties that are less restrictive than the provisions in paragraph I and II.

V. The restoration of the lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

VI. Municipalities shall post a notice informing residents that any involuntarily merged lots may be restored to premerger status upon the owner's request. Such notice shall be posted in a public place no later than January 1, 2012 and shall remain posted through December 31, 2016. Each municipality shall also publish the same or similar notice in its 2011 through 2015 annual reports.

**Source.** 2011, 206:4, eff. July 24, 2011.

# HOLIDAYS, MEETING SCHEDULE AND OFFICE HOURS

## 2015 TOWN HALL HOLIDAY SCHEDULE

HOLIDAY	DATE
New Year's Day	Thursday, January 1, 2015
Civil Rights Day	Monday, January 19, 2015
President's Day	Monday, February 16, 2015
Memorial Day	Monday, May 25, 2015
Independence Day	Friday, July 3, 2015 (Due to July 4 <sup>th</sup> falling on a Saturday)
Labor Day	Monday, September 7, 2015
Columbus Day	Monday, October 12, 2015
Veterans' Day	Wednesday, November 11, 2015
Thanksgiving Day	Thursday, November 26, 2015
Day After Thanksgiving	Friday, November 27, 2015
Christmas Day	Friday, December 25, 2015

## BOARDS, COMMITTEES & COMMISSIONS MEETING SCHEDULES

BOARD/COMMITTEE/COMMISSION	MEETING SCHEDULE	TIME	LOCATION
Board of Selectmen	1 <sup>st</sup> , 2 <sup>nd</sup> , and 4 <sup>th</sup> Mondays	7:00pm	Town Hall
Budget Committee	2 <sup>nd</sup> and 4 <sup>th</sup> Wednesday	7:00pm	Town Hall
Conservation Commission	1 <sup>st</sup> Wednesday	7:00pm	Town Hall
Council on Aging	3 <sup>rd</sup> Friday	9:30am	Senior Center
Housing Authority	2 <sup>nd</sup> Tuesday	5:00pm	Housing Authority
Planning Board	2 <sup>nd</sup> and 4 <sup>th</sup> Tuesday	7:00pm	Town Hall
Recreation Advisory Committee	1 <sup>st</sup> Wednesday	7:00pm	Town Hall
Zoning Board of Adjustment	1 <sup>st</sup> Tuesday	7:00pm	Town Hall

## TOWN DEPARTMENTS OFFICE HOURS

TOWN OFFICE	HOURS
Assessing Office	Monday – Friday 8:30am–5:00pm
Community Development Department	Monday – Friday 8:30am–5:00pm
Building/Zoning	Monday – Friday 8:30am–5:00pm
Building/Electrical Permitting	Monday– Friday 8:30-9:30am, 4:00pm–5:00pm
Building/Electrical Inspection	Monday – Friday ( <i>By Appointment</i> )
Plumbing/Gas Permitting/Inspection	Monday, Wednesday, Thursday: <i>Permitting: 8:30–9:30am &amp; 4:00–5:00pm</i> <i>Inspections 9:30am – 4:00pm (By Appointment)</i>
Engineering Department	Monday – Friday 8:30am–5:00pm
Health Officer	Monday–Friday 8:30-9:30am, 4:00pm–5:00pm ( <i>or by Appointment</i> )
Finance Department	Monday – Friday 8:30am–5:00pm
Human Resources Department	Monday – Friday 8:30am–5:00pm
Human Services Department	Monday – Friday 8:30am–3:30pm ( <i>or by Appointment</i> )
Planning Division	Monday – Friday 8:30am–5:00pm
Public Works/Highway Department	Monday – Friday 7:00am–3:30pm
Public Works/Transfer Station	Tuesday, Thursday Friday, Saturday - 7:00am–2:45pm Wednesday, 7:00 am–6:45pm – Closed Sunday/Monday
Recreation Department	Monday – Friday 8:30am–5:00pm
Senior Center	Monday – Thursday – 8:30am–4:30pm, Friday–8:30am–3:30pm
Tax Collector's Office	Monday – Friday 8:30am–5:00pm
Town Clerk's Office	Monday – Friday 8:30am–5:00pm
Town Manager's Office	Monday – Friday 8:30am–5:00pm

## REFERENCE

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[www.townofsalemnh.org](http://www.townofsalemnh.org)

Town Hall  
33 Geremonty Drive  
Salem, NH 03079

Fire Department (Emergency Only) .....	911
Police Department (Emergency Only).....	911
Emergency Management Center.....	890-2210

### DEPARTMENT NUMBERS:

General Information .....	890-2000
Town Manager/Board of Selectmen .....	890-2120
Assessing Department .....	890-2010
Animal Control .....	890-2390
Building Department (Permits & Inspections) .....	890-2020
Community Development .....	890-2007
Engineering Department .....	890-2033
Finance Department .....	890-2040
Fire Department (Non-Emergency) .....	890-2200
Health Department (Permits & Inspections).....	890-2050
Human Resources Department (Personnel).....	890-2070
Human Services Department (Public Assistance) .....	890-2130
Planning Department .....	890-2080
Police Department (Non-Emergency).....	893-1911
Public Works Department (Highway) .....	890-2150
Transfer Station (Solid Waste and Recycling).....	890-2164
Water Treatment Plant.....	890-2171
Cemeteries & Parks .....	890-2180
Purchasing Department.....	890-2090
Recreation Department .....	890-2140
Senior Citizens Center (Senior Services).....	890-2190
Tax Collection.....	890-2100
Town Clerk .....	890-2110

### OTHER IMPORTANT NUMBERS:

Salem District Court .....	855-212-1234
Salem Housing Authority .....	893-6417
Salem Kelley Library.....	898-7064
Salem Historic Museum.....	890-2280
NH Division of State Welfare.....	883-7726
NH Division of Motor Vehicles.....	227-4030
Division of Licensing.....	227-4020

